ÄGYPTISCHE URKUNDEN
aus den Staatlichen Museen Berlin
Griechische Urkunden, XV. Band

FINANCIAL AND ADMINISTRATIVE DOCUMENTS FROM ROMAN EGYPT

edited by

C. A. Nelson

STAATLICHE MUSEEN PREUSSISCHER KULTURBESITZ

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ISBN: 3-88609-301-8

Satz und Druck: Hubert & Co., Göttingen
Mikrofiche: Kodak AG, Stuttgart
Printed in Germany

To Carol

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Preface

This volume of the Berliner Griechische Urkunden (BGU) series, like BGU XI and XIII, contains a miscellaneous group of documents which have originated for the most part in the Fayum. Most of these texts can be dated to the first three centuries A.D. Although a few of the documents have been included merely because they fall within this period of time, the texts generally have been selected from administrative and financial papyri hitherto unpublished. Roughly half of the volume is devoted to receipts of various types, while the other half contains official documents, declarations, records and letters.

I wish to acknowledge most gratefully my indebtedness to several scholars and friends for their assistance in the preparation of this volume. Foremost among these are H. Maehler and W. Brashear who were always willing during my stay in Berlin to provide aid and advice. I am grateful to W. Brashear also for reading and correcting my manuscript and for offering many suggestions about style and format which have improved the volume substantially. Among others who deserve thanks for their assistance are G. Poethke for providing photographs of papyri in the East Berlin collection, E. Zeitz for assisting in the preparation of the Indices, and T. Bumbalough for typing a difficult manuscript.

Finally, to the Alexander-von-Humboldt-Stiftung which provided the support for my stay in Berlin and to Hubert & Co. which printed my study, I extend my deepest gratitude, for without their assistance this volume could not have been produced.

Bloomington, 1982 C. A. Nelson

Table of Papyri

(All Dates are A.D.)

Abbreviations

I. Editions of Papyri and Ostraka

The abbreviations used in this volume for editions of papyri and ostraka are generally those adopted by the American Society of Papyrologists as official for their publications (see BASP 11 (1974) 1–35). The following are new to the ASP list.

PCairMich	A Tax List from Karanis (PCairMich 359). Papyrologische Texte und Abhandlungen 17 (1975)
PCollYoutie	Collectanea Papyrologica: Texts Published in Honor of H.C. Youtie (1976)
PIFAO	Papyrus grecs de l'Institut Français d'Archéologie Orientale (1971)
PKöln	Kölner Papyri (1976 ff)
PTheones	The Family of the Tiberii Iulii Theones. Studia Amstelodamensia ad Epigraphicam, Ius antiquum et Papyrologicam pertinentia. V (1976)
PTurner	Papyri Greek and Egyptian Edited by Various Hands in Honour of Eric Gardner Turner (1981)
PVindobSalomons	Einige Wiener Papyri. Studia Amstelodamensia ad Epigraphicam, Ius antiquum et Papyrologicam pertinentia. IV (1976)

II. Journals and Series

Aegyptus	Aegyptus, Rivista italiana di egittologia e di papirologia (1920 ff)
ArchP	Archiv für Papyrusforschung und verwandte Gebiete (1901 ff)
ASP	American Studies in Papyrology (1966 ff)
BASP	The Bulletin of the American Society of Papyrologists (1963 ff)
BL	Berichtigungsliste der griechischen Papyrusurkunden aus Ägypten (1922 ff)
BullCorrHell	Bulletin de Correspondance Hellénique (1877 ff)
BullSocAlex	Bulletin de la Société Archéologique d'Alexandrie (1898 ff)
CÉ	Chronique d'Égypte; bulletin périodique de la Fondation égyptologique Reine Élisabeth (1925 ff)
CP	Classical Philology (1906 ff)
Ét. de Pap.	Société royale égyptienne de papyrologie: Études de Papyrologie (1932 ff)
JEA	Journal of Egyptian Archaeology (1914 ff)
JJP	Journal of Juristic Papyrology (1946 ff)
MIFAO	Mémoires publiés par les membres de l'Institut Français d'Archéologie Orientale du Caire (1902 ff)
MusPhilLond	Museum Philologum Londiniense: Special Papyrological Number 2 (1977)

RechPap	Recherches de Papyrologie (1961 ff)
REG	Revue des Études grecques (1888 ff)
Rev. de Philol.	Revue de Philologie (1877 ff)
RevEtAnc	Revue des Études anciennes (1899 ff)
TAPA	Transactions and Proceedings of the American Philological Association (1869 ff)
YCS	Yale Classical Studies (1928 ff)
ZPE	Zeitschrift für Papyrologie und Epigraphik (1967 ff)

III. Others

IGRPP	Inscriptiones Graecae ad res Romanas pertinentes (1911–27)
InscrCret	Inscriptiones Creticae opera et consilio Friderici Halbherr collectae (1935)
LSJ	H.G. Liddell and R. Scott, A Greek-English Lexicon (new edition by Sir H. Stuart Jones, 1940)
OGI	W. Dittenberger, Orientis Graeci inscriptiones selectae (1903–5)
RE	Pauly-Wissowa, Realencyclopädie der classischen Altertumswissenschaft (1894 ff.)
WB	F. Preisigke, Wörterbuch der griechischen Papyrusurkunden (1925–31)

IV. Literature

Bastianini, Prefetti	G. Bastianini, "Lista dei prefetti d'Egitto dal 30a al 299p," ZPE 17 (1975) 263–328
Bastianini, Prefetti (1980)	G. Bastianini, "Lista dei prefetti d'Egitto dal 30a al 299p. Aggiunte e correzioni," ZPE 38 (1980) 75–89
Bastianini, Strateghi	G. Bastianini, Gli strateghi dell'Arsinoites in epoca romana, Papyrologica Bruxellensia 11 (1972)
Berger, Law	A. Berger, Encyclopedic Dictionary of Roman Law. Transactions of the American Philosophical Society 43 (1953)
Calderini, Dizionario	A. Calderini, Dozionario dei nomi geografici e topografici dell'Egitto greco-romano I–III (1935–1980)
Gignac, Grammar	F.T. Gignac, A Grammar of the Greek Papyri of the Roman and Byzantine Periods 1 (1976)
Henne	H. Henne, Liste des stratèges des nomes égyptiens à l'époque gréco-romaine. MIFAO 56 (1935)
Johnson, Roman Egypt	A.C. Johnson, Roman Egypt to the Reign of Diocletian (1936)
Jouguet, Vie municipale	P. Jouguet, La vie municipale dans l'Égypte romaine (1911)
Lesquier, L'armée romaine	J. Lesquier, L'armée romaine d'Égypte d'Auguste à Dioclétien. MIFAO 41 (1918)
Meyer, JurPap	P.M. Meyer, Juristische Papyri: Erklärung von Urkunden zur Einführung in die juristische Papyruskunde (1920)
Mitteis, Grundz. und Chrest.	L. Mitteis, Grundzüge und Chrestomathie der Papyruskunde, Juristischer Teil (1912)
Montevecchi, La papirologia	O. Montevecchi, La papirologia (1973)
Moulton, Grammar	J.H. Moulton, A Grammar of New Testament Greek (1908)

Mussies, Stratèges	G. Mussies, "Supplement à la liste des stratèges des nomes égyptiens de H. Henne," PLugdBat 14 (1965) 47–105
Oertel, Liturgie	F. Oertel, Die Liturgie: Studien zur ptolemäischen und kaiserlichen Verwaltung Ägyptens (1917)
Otto, Priester und Tempel	W. Otto, Priester und Tempel im hellenistischen Ägypten (1905)
Preisigke, Fachwörter	F. Preisigke, Fachwörter des öffentlichen Verwaltungsdienstes Ägyptens in den griechischen Papyrusurkunden der ptolemäisch-römischen Zeit (1915)
Preisigke, Girowesen	F. Preisigke, Girowesen im griechischen Ägypten (1910–31)
Pringsheim, Sale	F. Pringsheim, The Greek Law of Sale (1950)
Reil, Gewerbe	T. Reil, Beiträge zur Kenntnis des Gewerbes im hellenistischen Ägypten (1913)
Reinmuth	O. Reinmuth, "A Working List of the Prefects of Egypt 30 B.C. to 299 A.D.," BASP 4 (1967) 75–128
Rostovtzeff, SEHRE	M. Rostovtzeff, The Social and Economic History of the Roman Empire (1957[2])
Schnebel, Landwirtschaft	M. Schnebel, Die Landwirtschaft im hellenistischen Ägypten. Münchener Beiträge 7 (1925)
Seidl, Eid	E. Seidl, Der Eid im römisch-ägyptischen Provinzialrecht: Münchener Beiträge 17 (1933)
Sijpesteijn, Penthemeros-Certificates	P. Sijpesteijn, Penthemeros-Certificates in Graeco-Roman Egypt. PLugdBat 12 (1964)
Stein	A. Stein, Die Präfekten von Ägypten in der römischen Kaiserzeit (1950)
Taubenschlag, Law	R. Taubenschlag, The Law of Greco-Roman Egypt in the Light of the Papyri (1955[2])
Wallace, Taxation	S.L. Wallace, Taxation in Egypt from Augustus to Diocletian (1938)
Wessely, Karanis	C. Wessely, Karanis und Soknopaiu Nesos (1902)
Wilcken, Grundz. und Chrest.	U. Wilcken, Grundzüge und Chrestomathie der Papyruskunde, Historischer Teil (1912)
Wilcken, Ostraka	U. Wilcken, Griechische Ostraka aus Ägypten und Nubien (1899)
Youtie, Scriptiunculae	H.C. Youtie, Scriptiunculae (1973)

Note on the method of publication

The format adopted for this edition is similar in most respects to that of preceding BGU volumes. The initial description of the papyrus indicates the physical condition (measurements, as in earlier volumes, are given first along the vertical axis and then along the horizontal). Following this brief descriptions is a summary of the contents of the document and a list of references where additional information or similar texts can be found. Throughout the edition, heavy Arabic numerals refer to papyri printed in this volume; small Roman numerals are used to indicate columns.
The transcription of the text includes accents, breathings, and punctuation. Initial words of the sentences are not capitalized unless they are proper nouns or names. Square brackets [ ] indicate a lacuna; double square brackets ⟦ ⟧ a deletion in the original; angular brackets ⟨ ⟩ an omission in the original; braces { } superfluous letter or letters; the signs \` ´ an insertion above the line; and round brackets ( ) the resolution of a symbol or abbreviation. Dots within square brackets represent approximately the number of missing letters. For longer lacunae, the approximate number of missing letters is indicated by a numeral: [±25]. The lack of dots or other indication within square brackets means that an indeterminate number of letters is missing. Dots outside brackets (and slightly below the line or letter) are used for visible but illegible letters. A series of dots filling a line beginning or ending a document indicates that the beginning or end of the text is incompletely preserved. Finally, a blank space within parentheses signals an abbreviation for which the resolution is not known or is doubtful.
Orthographical or grammatical irregularities are noted or corrected in the critical apparatus which contains also reproductions of the symbols resolved in the text. The commentary provides a full discussion of topics suggested by the text. At the end of the presentation a translation is provided in which square brackets are utilized to indicate lacunae. Words contained within those brackets are, of course, conjectural.

Nr. 2458 Petition to a Centurion

Arsinoite Nome? 177 A.D.
33.4 × 8.4 cm

P. 21539. An extensively damaged medium dark brown papyrus with large holes interrupting the surviving text. One line has been lost at the top, and both sides have been broken, so that a few letters have been lost at the beginning and end of most lines. The writing along the fibers is large, upright, and experienced. There is no writing on the back.
Restoration and translation of the text would be very difficult if it were not for an already published document, BGU I 4 (transcribed by Wilcken), which is an almost identical copy of our document, written by the same hand and differing only in the distribution of the words to the lines. BGU I 4. 1–18 (the text is broken after 18) = 1–18a of our document. Restorations for **2458** have been made from the earlier published document, and from **2458**, BGU I 4 can now be completely restored and dated to Phamenoth of 177 A.D.
Aurelius Abous, a veteran, petitions centurion Severus Justus to help him recover property which he had entrusted to a fellow soldier and friend Petesouchos. The two had served together in the army at Pelusium (it is not certain whether this was the village of the Delta or of the Fayum), and when Abous was transferred to the Vocontian cavalry, he deposited objects having a value of 800 drachmas with Petesouchos for safe-keeping. Later when both men had been discharged, Abous sought to recover his deposit, but Petesouchos refused to return the objects. Abous engaged the services of an intermediary, probably to represent him as well as to testify to the value of the property which had been deposited, and a petition for assistance was drafted for submission to the centurion. Neither copy indicates what action was taken in response to the request by Abous.
There is no way to determine whose copies of the petition have been preserved in these two Berlin texts. Since they were written by the same person, it is likely that they were made at the same time. At least three copies would have been required for the action: one for the centurion, another to be kept by Abous, and the third to be given to Petesouchos to inform him that Abous was seeking aid from an official in recovering his property. **2458** could be any one of these three copies.

[Σεουήρῳ Ἰούστῳ (ἑκατοντάρχῃ)]
[παρὰ Αὐρη]λ̣ί̣ο̣υ̣ Ἀ̣[βοῦτος]
[οὐετρ]α̣ν̣οῦ. ἡν̣[ίκα ἐσ̣τρα]-
[τευό]μ̣ην, κύ[ρ]ι̣ε, ἐ̣[ν Πηλου]-
5 [σίῳ,] παρ̣εθ̣έ[μ]ην Π̣ε̣[τε]-

[σο]ύχῳ τινὶ συνστρ[ατι]-
[ώτ]ῃ μου καὶ φίλῳ σκ[εύη]
[ἐ]ν συντιμήσει δρ[αχ]-
[μῶ]ν ὀκτακοσίων. [με]-
10 [τατ]εθέντος μου [εἰς]
[ἄλην] Βουκοντίων
[καὶ] ὡς ἐλ[ογο]ποιο[ύ]-
[μ]ην πρὸς αὐτὸν περὶ
[το]ύτων μετὰ `ἀ´μφοτέρω[ν]
15 [ἀ]πόλυσιν, λόγον μου
[οὐ] πεπ[ο]ί[η]τ[αι. διὸ ἀξι]ῶ
[ἔχο]ντ[ό]ς [μου μεσεί]την [καὶ ὡμο]-
[λό]γησεν ἀχθῆναι
[α]ὐτ[ο]ὺς ἐπὶ σὲ ἵνα δ[[ια]]υ-
20 νηθῶ δ[ιὰ τῆ]ς σῆς βο-
[ηθ]είας τὰ ἴ[δι]α [ἀπολαβεῖν.]
[δι]ευτύχει.
(ἔτους) ιζ Αὐτοκρατόρων Κα[ισάρων]
Μάρκ[ο]υ Αὐρηλ[ί]ου Ἀντ[ωνείνου]
25 Σεβαστοῦ καὶ Λουκίου Αὐρη[λίου]
Κομμόδου Ἀρ[μ]ενια[κῶν]
Μηδικῶ[ν Π]α[ρ]θι[κῶν Γε]ρμ[ανικῶν]
Σαρματι[κῶν] Μεγίσ[των,]
Φαμενὼ[θ (day).]

23 ∟ = (ἔτους)

1 Centurion Severus Justus is known to us only from the copy of this petition (BGU I 4). Among the petitions addressed to centurions are: POxy XIX 2234; PMich III 175; BGU II 515; and PGen 16. With regard to the centurion's legal standing and expertise, E. Turner, Greek Papyri (1968) 146 cautions us: "It has been observed, for instance, that throughout the Roman era in Egypt petitions are addressed to army personnel, even to such relatively low-ranking persons as centurions. It is otiose to ask whether a centurion had any civil jurisdiction, even of a police nature. The victim who has suffered personal assault and property damage sees him as a person of local standing and importance who may be able to help him ..." Taubenschlag, Law 540–41 includes centurions in his list of police authorities to whom petitions were addressed in the Roman era; n. 19 cites additional documents addressed to a centurion. On the competence of the centurion as a police official, see also: Mitteis, Grundz. 28–30 and 33–36; Meyer, JurPap 281–82; PMich III 175 (introd.); and POxy XIX 2234.

2 Perhaps this is the same veteran Abous as in BGU I 93 (see the verso esp.) and 98. Aurelius Abous is listed by Lesquier, L'armée romaine 523.

3–4 For στρατεύεσθαι ("to serve in the army"), see PMich VIII 514. 23 n.

5 For παρατιθέναι, see Preisigke, Fachwörter 138 and Mitteis, Grundz. 257–59. PHamb 2 gives a record of deposit involving a cavalryman from the ala Vocontiorum. A list of deposita documents is given by Johnson, Roman Egypt 451–52.

11 The ala Vocontiorum is discussed by: Cichorius, RE I 1269–70; J. Reinach, BullSocAlex (1910) 122ff. and 145ff.; and Lesquier, L'armée romaine 80–83 and 393. See also Daris, Documenti per la storia dell'esercito romano in Egitto (1964) 32 n. I. 17; Cavenaile, Aegyptus 50 (1970) 310 s.v.

12–14 λογοποιεῖσθαι πρός τινα περί τινος: cf. PRyl II 136.4 and PMich V 228.10–11.

17–19 μεσίτης is an intermediary or an arbitrator. Cf. PDura 30.13 (p. 159 n.) and 129.4. Ὡμολόγησεν refers to Petesouchos' agreement to take care of Abous' deposit. Ἀχθῆναι αὐτούς includes the intermediary and Petesouchos.

29 Phamenoth = February 25–March 26.

TRANSLATION: [To centurion Severus Justus, from] Aurelius Abous, a veteran. When I was serving in the army, sir, in [Pelusium], I deposited with Petesouchos, a certain fellow soldier and friend of mine, some objects having a value of eight hundred drachmas. After I had been transferred to the Vocontian cavalry and as I was settling accounts with him concerning these things after our discharge, he took no account of me. Therefore, since I have an intermediary and since he (i.e. Petesouchos) made an agreement, I request that they be brought before you so that through your assistance I might be able to recover my property. Farewell.
Year 17 of the Emperors Caesars Marcus Aurelius Antoninus Augustus and Lucius Aurelius Commodus Armeniaci Medici Parthici Germanici Sarmatici Maximi, Phamenoth [(day)].

Nr. 2459 Petition to the Peacekeepers

Oxyrhynchus
9.5 × 8 cm — iii A.D.

P. 21897. Published as PTurner 42, the papyrus is a petition addressed by Aurelia Alexandra to officials who have the title ἐπὶ τῆς εἰρήνης. For these officers and others having similar titles and duties, see the discussion accompanying this text in PTurner 42. Note also the appearance of other εἰρηνάρχαι in PTurner 41.21 and 46.2.

Αὐρηλίοις Ἀσκληπιάδῃ καὶ [N.N. βου]-
λευταῖς (?) ἐπὶ τῆς ἰρήνης [(city or nome)]
παρὰ Αὐρηλίας Ἀλεξάνδρας [μητρὸς N.N.]
τῆς καὶ Θεοδώρας θυγατ[ρὸς N.N. γενομένου εὐ]-
5 θηνιάρχου καὶ κοσμητοῦ [τῆς λαμπροτάτης πόλεως Ἀλεξαν]-
δρέων. ὑπὸ τὸν ὄ⟨ρ⟩θρον [ ]
ἀπὸ κοίτης κοιμωμένη[η]
καὶ γενομένη εἰς ἣν ἔχω [ἐπ' ἀμφόδου Παμμένους Παρα]-
δίσου `οἰκίαν´, εὗρον τὴν ἐφοδία[ν θύραν κατακοπεῖσαν καὶ ἀναβᾶσα]
10 εἰς ὑπερῷ⟨ο⟩ν τόπον, εὗρο[ν μα]-
φόρτια τέσσαρα μετ[ ]
νοκογχύλινον [-πορ]-
φυροντ[ ]
. . . .

2 ἰρήνης = εἰρήνης 6 ὑπο

TRANSLATION: To Aurelii Asklepiades and [N.N.], councillors and keepers of the peace [of (city or nome)] from Aurelia Alexandra, daughter [of N.N.,], also called Theodora, and of [N.N., former] eutheniarch and kosmetes [of the most glorious city] of the Alexandrians. In the morning [...] after spending the night away from home [...] and after having come to the home which I own [in the district of Pammenes'] Garden, I found that the entrance [door had been broken down, and having gone up] to an upper room, I found that four veils [had been taken (?)]...

Nr. 2460 Petition to the Prefect

Arsinoite Nome?
12 × 6.4 cm ii A.D.

P. 21559. Top, left and right broken; bottom complete with a space of about 3 cm. The hand is small, upright and experienced. On paleographical grounds, the light brown papyrus can be dated to the second century A.D. See Schubart, Papyri Graecae Berolinenses 21b (102 A.D.) and 26a (159/60 A.D.); PCorn 15 (128/29 A.D.); and PMed 51 (2nd century, perhaps 160 A.D.) in Montevecchi, La Papirologia, plate 54. There is no writing on the back.

The papyrus contains only the concluding statement of the petition. Lost are the name of the prefect to whom the petition was addressed, the names of the petitioners, and the recitation of the circumstances giving rise to the complaint.

From the concluding statement the situation which prompted the petitioners to appeal to the prefect for assistance can be partially reconstructed. It seems that the petitioners have been deprived of some sheep and possibly some pasture lands which they claim belong to them. Since the document refers (6) to deceased persons, it is conceivable that the sheep and property (?) had belonged to those now deceased and after their death had been claimed or stolen by those against whom the complaint is lodged. The petitioners, therefore, are seeking the prefect's assistance in recovering their sheep and property and in returning with their families to their homes.

. . . .

[.......]ς τ̣έρ̣μ[α (?)]
[.. ν]ῦν οὖν, ἡγεμὼν κύρι[ε, κατεφύγομεν (?)]
[ἐπὶ σὲ] τὸν πάντων σωτῆρα [δεόμενοι (?) λαβεῖν (?)]
[ὅ τι] δίκαιόν ἐστιν καὶ ἀξιοῦμ[εν γράψαι (?) τοῖς]
5 [....]οις τ̣οῖς τὰ ἀγελικὰ πρόβα[τα]
[συντ]ά̣ξαι τὰ τῶν τετελευτηκ[ότων ἴδια (?) ἀποδοῦναι (?)]
[ἅμα (?)] τοῖς προβά[το]ι̣ς̣ ὅπως δυ̣ν̣[ηθῶμεν ἐπανέρχεσθαι (?)]
[εἰς τὰς ἰ]δίας μετὰ γυναικῶν κ̣α̣ὶ̣ [τέκνων (?) καὶ]
[τῶν ἐ]πιβαλλόντων ἡμεῖν προ̣[βάτων καὶ μὴ μετα]-

10 [νάσ]τας ἐκ τῆς ἰδίας γένεσθα[ι]
[....]ς, ἵν' ὦμεν ὑ̣π̣ὸ̣ σ̣οῦ εὐερ̣γε̣[τημένοι. διευτύχει.]

9 ἡμῖν

1]σ̣τ̣ερ̣μ[: possibly εἰ]ς̣ τ̣έρ̣μ[α.
2 [κατεφύγομεν (?)]: cf. POxy VII 1032.36–37; PTebt II 439; BGU IV 1200.24; and BGU XI 2065.22. Also possible is ἠναγκάσθῶμεν προσφεύγειν, perhaps with πρὸς σέ in line 3. See BGU I 180.16.
3 Line 4 seems to require a relative clause or an indirect question, which would be the object of a verbal phrase like the one suppled at the end of this line [δεόμενοι λαβεῖν]. Cf. PTebt II 439: δεόμενος ... κελεῦσαι κτλ. [ἐπὶ σέ] or [πρὸς σέ].
For σωτῆρα used of a prefect see: PLond II 177.24 (p. 167); BGU IV 1139.17; IV 1140.23; IV 1200.25; POxy I 38.18; and PFay 106.15; Fondation Hardt: Entretiens 19: Le culte des souverains dans l'empire romain (1972) 85 ff.; Cerfaux and Tondriau, Le culte des souverains dans la civilisation gréco-rom. (1957); A.D. Nock in The Joy of Study. Papers Presented to F.C. Grant (1951) 127–148 (esp. 142–43) = Nock, Essays of Religion and the Ancient World II (1972) 720–35 (esp. 732–33). P. Herz, ANRW II 16 for later bibliography.
4 The exact phrasing of the request has been lost at the end of the line, but the verb of requesting is frequently followed by some form of γράφειν. Cf. POxy VII 1032.38; PMich V 226.35–36; 228.24 (γράψαι); PTebt II 439 (γραφῆναι); and PTebt II 292.18 (γραφῆναι ὑπὸ σοῦ). There may be room also for a phrase such as ἐάν σοὶ δόξῃ.
5 The beginning of this line must be a noun identifying either the officials to whom a letter is to be sent or the persons against whom the petitioners are complaining. If the latter, the dative article τοῖς of this line goes with a participle summarizing the nature of the complaint, i.e., those who have taken possession of or stolen the sheep of the flock. τὰ ἀγελικὰ πρόβα[τα. This phrase appears in only five other documents: PCollYoutie 18.3,11, a receipt of 7 B.C. from Kerkeosiris for ἐννόμιον προβάτων ἀγελικῶν; SB I 4322.9 and 10, a will of 84–96 A.D. (provenance unknown); ZPE 25 (1977) 161–62, a declaration of sheep and goats of 117–36 A.D. from Euhemeria; PCorn 15.10–11 (corrected in BL II 48 by Vitelli), a declaration of sheep, goats and lambs of 128–29 A.D. from Theadelphia; and PRossGeorg II 18.172, a contract of 140 A.D. (the reading here is actually θρέμματ]α ἀγελικά, but one could also restore πρόβα-τ]α ἀγελικά).
From PCorn 15.10–11 and 12–13, in which ἀγελικά seems to be used as a synonym of τέλεια, it appears that ἀγελικά like τέλεια refers to mature or full-grown sheep which belong to the flock. Lambs in this document (PCorn 15) are listed separately, probably, as Wallace Taxation 83 suggests, because they were exempt from taxation for a year.
6 [συντ]άξαι should have a dative, perhaps unnecessary here because of the dative with γράψαι in line 5. "Write to them to order (them)...." The τά may be followed in the lacuna by πρόβατα or as the rest of the document suggests by some word such as ἴδια, property. There probably follows an infinitive dependent on συντάξαι meaning "to restore" or "to return" (perhaps ἀποδοῦναι). If one restores ἴδια in line 6, it might be possible to restore at the beginning of line 7 a preposition such as ἅμα.
7–8 [ἐπανέρχεσθαι εἰς τὰς ἰ]δίας: cf. BGU I 372. 10. Here it may be used with either πρός or εἰς. Also possible would be καταπορεύεσθαι (used with εἰς τὰς ἰδίας in BGU I 159.7, but of the second century B.C.).
8 The restorations are exempli gratia.
9–10 μετα/νάσ]τας: cf. PTebt II 439 ([ἵνα μὴ] μετανάστης γέν[ωμαι ἐκ τῆς] ἰδίας κτλ); POxy III 487.18 (see BL I 323); VI 899.14; and Thomas, JEA (1975) 201 ff.

10–11 What has been lost before the final ἵνα clause cannot be determined. Line 11 is formulaic and easily restored.

TRANSLATION: .... Now, then, my lord prefect, [we have fled to you] the savior of all [as we seek to obtain what] is just, and we request [that you write to] those who ... the sheep of the flock [...] to order them [to return the property (?)] of the deceased [along with (?)] the sheep, in order that we may be able [to return to] our property with our wives and [children (?) and the] sheep which belong to us [and not] become [fugitives] from our home [...] in order that we may enjoy your beneficence. [Farewell.]

Nr. 2461 Petition to a Strategos(?)

Karanis(?)
9.4 × 7.1 cm ca. 174 A.D. (?)

P. 25531. Broken at the right side, bottom, and lower part of the left side. At the top left side is a margin of about 1.5 cm. The medium sized, slanted, carefully formed letters of this dark brown papyrus have been made by an experienced hand. There is no writing on the back.

The papyrus contains part of a petition addressed by Zoidous, daughter of Mysthes, and, it seems, her agent or guardian Gaius Julius Apollinarius, to an official whose name has been only partially preserved, but who may have been Flavius Potamon (see 1 n.), strategos of the division of Heraklides from at least June 14, 171 to November 27, 175 A.D. Loss of text in lines 4 and 5 makes the place of writing uncertain, with both Alexandria and Karanis as possible sources. Perhaps Zoidous was in Alexandria and was represented in Karanis during her absence by Gaius Julius Apollinarius.

The fragments of lines in which details of the petition were presented show that the document was a complaint about a burglary or robbery in which forced entry was made to property owned probably by Zoidous. Presumably a report had been made to another official (line 9 [ἐνέ]τ̣υχον), but the outcome of this apparently was not satisfactory to the petitioner. The rest of the document with the specific request for further action has not survived. For examples of petitions reporting burglaries and seeking redress, see BGU XIII 2239; 2240; 2242; and **2459**.

Φλαυίωι Π̣[οτάμωνι (?) στρ(ατηγῷ) Ἀρσι(νοίτου) Ἡρακ(λείδου) μερίδος]
παρὰ Ζωιδοῦτος Μ̣ύσ̣θ̣[ου]
Γαίου Ἰουλίου Ἀπολιναρ[ίου]
[.].[...]. . . ἐν Ἀλεξαν[δρείᾳ]
5 ἐν κ̣ώ̣μῃ Καρανίδι [ ]
ἐπῆλθάν τινες τῇ [νυκτὶ]
τὰς θ̣ύρας κατέαξαν [ ]

μ̣[....]τ̣ι[.]. ἀπὸ κέλ̣[λης]
[.... ἐνέ]τ̣υχον τη[ ]
10 [.......]. . των[ ]
[± 10]ξαγ[ ]
. . . .

1 Φλαυίωι Π̣[ ] (or Τ̣[ ]). At least three officials come to mind: the prefects T. Flavius Titianus (126–33 A.D. and 164–67 A.D. according to Bastianini, Prefetti 285–86, 296), and T. Flavius Piso (180–81 A.D. according to Bastianini 300), and the strategos Flavius Potamon, who held office in the division of Heraklides from at least June 14, 171 to November 27, 175 A.D. (Mussies, Stratèges 18; Bastianini, Strateghi 42; PMich IX 531; and BGU XIII 2224). The abundance of petitions which report burglaries and which are addressed to a strategos suggests that the recipient of this petition was the strategos Flavius Potamon, whose term of office falls in a period for which evidence exists for dating the activities of Gaius Julius Apollinarius (see 3 n.). If this is correct, the full line might have been: Φλαυίωι Π̣[οτάμωνι στρ(ατηγῷ) Ἀρσι(νοίτου) Ἡρακ(λείδου) μερίδος].

2 Zoidous, daughter of Mythes, is mentioned in the Karanis tax rolls: PMich IV 223. 1593 and 224.2559.

3 A Gaius Julius Apollinarius is well attested as a resident of Karanis with considerable land holdings. Born about 90 A.D., it appears that by 130 A.D. he had acquired extensive properties in Karanis (see PMich IX 572 and pp. 5–8 where a list of documents, discussion of chronology, and a stemma of his family can be found). At a later date (171–73 A.D.), frequent references are made to payment of garden taxes in Karanis by a Gaius Julius Apollinarius (PMich IV 223.2164, 2420, 3469; 224.2333, 3609, 3787, 3837, 5336, 5547, 6055; and perhaps also 224. 2810, 3743, and 4402, where he is called Julius Apollinarius). Unless the former Apollinarius (born ca. 90 A.D.) lived to an unusually old age (over 80 years), the tax rolls refer to a different Gaius Julius Apollinarius, possibly a member of the same family. An even later mention of a Gaius Apollinarius appears in BGU XI 2023 (Karanis, 198–201 A.D., a declaration of uninundated land). The evidence for his dates and a stemma of his family can be found in PMich VIII 422 (introd.) There is little doubt that all these documents refer to the same family in which there were at least two members named Gaius Apollinarius or Gaius Julius Apollinarius. Although one cannot be absolutely certain of the date of **2461**, it could very well have been written in the early 170's A.D. when Flavius Potamon held office as strategos. Gaius Julius Apollinarius may have been Zoidous' agent or guardian.

4 The line may begin with a participle referring to Zoidous and explaining what her connection with Alexandria was.

TRANSLATION: To Flavius P[otamon (?), strategos of the division of Heraklides of the Arsinoite Nome,] from Zoidous, daughter of Mysthes, [...] of (?) Gaius Julius Apollinarius [...] ... in Alexandria [...] in the village of Karanis [...]. Some men made an attack at night [...] they battered down the doors [...] ... [...] from a chamber [...] I appealed to ... [...]

Nr. 2462 Fragment of a Petition (?)

Arsinoite Nome
12.5 × 9.6 cm mid ii A.D.

P. 21650. Left, right, and top broken; bottom has a space of 3.5 cm with traces of one line about 2 cm below the final line of the document. The length of lines cannot be determined, but they appear from formulaic sections to be very long. The writing is small, slanted slightly to the right, and experienced. Letter formation is similar to that of mid-second century A.D. documents such as: Schubart, Papyri Graecae Berolinenses 25 (155 A.D.); Montevecchi, La Papirologia 50 (p. 89 of the plates, 133 A.D.); and PCollYoutie I 26 (156 A.D.). On the back are traces of writing, rather faded, and very hard to decipher.

From the text that survives, it is not possible to classify the document with absolute certainty, but it appears on the whole to be a petition from a woman named Eudaimonis to an official, perhaps the ἱερεὺς ἐξηγητής Ptolemaios, to whom the attached memorandum (12–16) at the end of the document is addressed. In this memorandum are formulaic elements which are found in wills and in applications for appointment of a representative (see notes below). Line 13 is a testamentary disposition willing Eudaimonis' property to her daughter and to another person whose name and relationship to Eudaimonis have been lost in the lacuna. In line 14, Eudaimonis, in language appropriate to applications for a guardian (κύριος), states that she cannot act because she lacks a guardian (the line has been restored from the formula in similar documents) whom she needs because her husband is dead (?) and her children (i.e., sons who could be guardians) are away from home. The memorandum is addressed to the ἱερεὺς ἐξηγητής, the same official to whom females have applied for appointment of a guardian in PStrassb 284; PMilVogl II 71; and PTebt II 397.

Lines 1–10 are more difficult to restore and interpret, but there are indications that Eudaimonis' problem concerns, as her attached copy suggests, her will or a revision of that will. Property or possessions seem to be alluded to in lines 2 and 5 (four slaves (?) and debts owed to her), and a testamentary provision and stipulation are found in lines 9–10. In addition, line 3 may indicate that the will includes a provision for manumission of the slaves.

Unfortunately, the request made by Eudaimonis and the reason for her request have been lost at the ends of line 10 and 11 (reason = καθότι ἐμπ̣ο̣δ.[ ] and request = καλῶς οὖ̣ν̣ [ποιήσεις]). As the note below for line 10 suggests, it may be possible to read ἐμπ̣ο̣δί[ζομαι] or another form of that verb. Perhaps this gives us the information we need for determining why the document was written. Eudaimonis needs to draw up, register, or revise her will, but she cannot legally do so without a guardian. Her husband, it appears, is dead, and her sons are away from home. In an earlier memorandum or petition, she had apparently been granted a guardian by Ptolemaios, the ἱερεὺς ἐξηγητής. Since she now submits a copy of this as evidence, it may be that some problem has arisen concerning her right to act or

concerning her appointed κύριος. She now seeks a remedy for her problem with another petition in which the details of her situation are explained and the evidence to support her request is included.

[± 30 τὸ] λοιπὸ̣ν̣ [ἥ]μ̣[ισυ (?) μέρος (?)]
[± 7].. [± 10 δουλικὰ (?)] σ̣ώματα τέσσαρ̣α̣ [
[± 7]. καὶ [± 15 ἐλευθ]ερώσεως αὐτῶν ο .[ ]
[± 6 Ἀ]φροδ[ίσιον καὶ N.N.]. τὴν καὶ Φιλωτίδ[α (?)]
5 [± 7]. ισυ .[± 10]... αν κ̣α̣ὶ̣ ἐνοφειλόμενα α̣ὐ̣τ̣[ῇ (?)]
[± 7]μ..ου οἱ δὲ περὶ τὸν Ἀφρ̣ο̣δίσιον κατὰ τ..[ ]
[± 7].α.ς τέκνα Ἀφροδίσιος καὶ Φιλούμενος [ ]
[± 7]σ̣ιν καὶ ἀποκάρπωσιν νεκρῶν αὐτῆς τ.[ὑπὲρ]
[ἱματισμο]ῦ̣ κατ' ἔτος ἀργ(υρίου) (δραχμὰς) διακοσίας ἐφ' ὃν δὲ χρόνο[ν
περίεστιν καθ' ὃν]
10 [ἐὰν βούλ]ηται τρό(πον) ἀπαραποδίστω[ς] καθότι ἐμποδ.[ ]
[ὑπομνήμ]α̣τος ἀντίγρα(φον) ὑποτέτακται. καλῶς οὖ̣ν̣ [ποιήσεις]
Πτολεμαίῳ]
[ἱερεῖ ἐξηγ]η̣τ(ῇ) παρὰ Εὐδαιμονίδος τῆς Πτολεμ̣[αίου]
[± 7] καταλείπω τὰ ἡμέτερα ἐξ ἴσου τῇ τε θυγα̣[τρί μου καὶ]
[δουλικὰ (?)] σ̣ώματα. ἐμποδίζομαι ἕνεκα τοῦ[μὴ ἔχουσα τὸν ἐπιγραφησόμενόν μου κύριον τῷ ἀπανδρόν με εἶναι καὶ]
15 [± 7]υτου (ἔτους) τέκνα ἐπὶ ξένη̣ς εἶναι εν̣.[ ]
[Πτολε]μ̣αῖος ὁ καὶ Σωτήριχος ἱερεὺς ἐξηγη[τὴς]
space of about 2 cm
]˙ɪ˙ɒɪ˙ɜ Ϛϱoɪ ——— [

9 ∫ = (δραχμάς) 17 (sic)

1 [τὸ] λοιπὸ̣ν̣ [ἥ]μ̣[ισυ μέρος]. The content of the following lines suggests that items listed in wills or marriage contracts occurred here. The restoration merely suggests what might have appeared here. The mu of ἥμισυ is very uncertain.
From lines 9–16, it is clear that the surviving text is only a small part of what must have been rather long lines. Restorations are exempli gratia.

2 [δουλικὰ (?)] σ̣ώματα τέσσαρα. Several documents having similar contents include references to slaves either in terms of inheritance or manumission. The most noteworthy are: POxy III 494. 6, 12, 16 (156 A.D., a will); PStrassb 122. 6, 9 (161–69 A.D., a will (?)); BGU VII 1589. 4 (166/67 A.D., a will); PStrassb 284. 9 (176–80 A.D., a will); PTebt II 407. 5 (199 A.D. (?), a notice of manumission); POxy XXVII 2474. 19 (3rd century A.D., a will); and POxy VI 907. 15 (276 A.D., a will). Sometimes as in POxy III 494, the manumission of the slaves is to take place following the death of the owner.

3 [ἐλευθ]ερώσεως αὐτῶν. On manumission of slaves, see the references listed above for line 2 and Taubenschlag, Law 96–101 (with the additional bibliography in his notes). For ἐλευθέρωσις, see BGU II 388 I. 16, 35; II 31; PStrassb 122; 135. 18; 238. 13, 23; POxy III 494. 15–16; and PLugdBat XIII 24.7, 8. ἀπελευθέρωσις appears in BGU I. 96. 10. Unfortunately too much text has been lost to determine exactly the conditions under which manumission was to occur.

4 The relationship between Aphrodisios, Philoumenos, and [female name] who is also called Philotis and Eudaimonis, Ptolemaios' daughter, is not clearly indicated. Presuma-

bly the three are her children (see τέκνα in lines 7 and 15), although they could be children of one of the slaves mentioned in line 2. The female child may be the daughter listed as heir in line 13. [Ἀ]φροδ[ίσιον] may have been followed by [καὶ Φιλούμενον καὶ N.N.] who is also called Philotis. The space, however, is not quite large enough for all these letters, unless abbreviations were used. Possibly only Aphrodisios and his sister (?) were listed here.

5 ἐνοφειλόμενα ạὐṭ[ῇ]. For lists of articles transmitted through inheritance, donationes mortis causa, or in marriage contracts see Taubenschlag, Law 190–210; E. Husselman, "Donationes Mortis Causa," TAPA 88 (1957) 133–54; and documents such as POxy III 494.9–10 and PStrassb 284.12. Preceding ἐνοφειλόμενα may have been [ἥ]μịσυ .[.... καὶ ἐνδομ]ẹṿịαν (see Husselman 141, document 1.10 and 3.11) for a similar list of articles.,

6 οἱ δὲ περὶ τὸν Ἀφρọδίσιον. Aphrodisios apparently had a family of his own. Why they have been mentioned here cannot be determined. In a testamentary disposition, they might have been included as heirs along with Aphrodisios.

8 ἀποκάρπωσιν νεκρῶν: addendum lexicis; the most perplexing phrase in the document. H. Maehler in an early transcription of this text suggested translating "exploitation of corpses." The phrase seems out of place in the document and does not relate to anything in the surviving lines. Related verbs and nouns built on the same root (ἀπο)καρπίζειν (-ζεσθαι or -οῦσθαι) with the meaning "reap profit, use, exhaust, etc." suggest that ἀποκάρπωσις means "profit" or "exploitation," but this does not help us understand what νεκρῶν, "corpses," means in the context of this document. Other material appearing in the document suggests that the phrase may have some connection with the standard testamentary stipulation that proper care be taken for disposal of the testator's dead body. Perhaps ἀποκάρπωσιν νεκρῶν describes the type of improper care of a corpse discussed in PGrenf II 77 where brothers charged with burying their dead brother neglect to bury him and instead carry off his effects. No other profiting from corpses appears to be appropriate in the document.

9 [ὑπὲρ ἱματισμο]ῦ̣ (?): see POxy III 494.15–16, a will in which it is stipulated that a wife provide her son with sustenance and other expenses including 200 drachmas yearly for clothing. Some such stipulation is recorded at the beginning of this line.

9–10 The terminology in these lines is characteristic of the formulas frequently found in donationes mortis causa. See, e.g., Taubenschlag, Law 204–207 and Husselman, TAPA 88 (1957) 135–54. In addition to the formulas of the documents read by Husselman, see BGU I 86.23; PMich V 321.21 and 322a.32; SB V 7559.13 ff.; and POxy III 494.3–5. The formula may, therefore, include these words: ẹφ' ὃν δὲ χρόνο[ν περίεστιν name = Εὐδαιμόνις (?) ἔχειν αὐτὴν τὴν κατὰ τούτου ἐξουσίαν οἰκονομεῖν περὶ αὐτοῦ καθ' ὃν ἐὰν βούλ]ηται τρό(πον) ἀπαραποδίστω[ς].

10 καθότι ἐμπ̣ọδị[ζομαι? (see line 14). Following καθότι one expects the explanation for the submission of this document. The action requested by the writer is lost at the end of line 11. "Therefore please ..." (καλῶς οὖν [ποιήσεις ....]).

11 [ὑπομνήμ]ạτος or [ἀξιώμ]ạτος: see PMich V 232.1–2: ἀξιώματος ἀντίγραφον ὑποτέτακται. καλῶς οὖν ποιήσεις, etc. Perhaps near the end of this line came a phrase such as ἔστι δὲ τὸ ἀντίγραφον τόδε (see BGU II 448.4) followed by the address in the dative to Ptolemaios.

12 [ἱερεῖ ἐξηγ]ητ(ῇ): restored from line 16. The presence of this official in the document may shed light on its purpose. Other documents with similar terminology in which this exegetes appears are PStrassb 284 (176–80 A.D., the will of a female); PMilVogl II 71 (161–80 A.D., a contract of marriage); and PTebt II 397 (198 A.D., a settlement of claims by a woman). In all three documents the ἱερεὺς ἐξηγητής has been petitioned to appoint a κύριος for the woman involved in legal activities. In PStrassb 284 and PTebt II 397, the petitioner states: ἐμποδίζομαι μὴ ἔχουσα τὸν ἐπιγραφησόμενόν μου κύριον τῷ τὸν συνόντα μοι ἄνδρα Πτολεμαῖον ἐπὶ ξένης εἶναι (= PTebt; PStrassb has ἄπανδρόν με εἶναι)καὶ μὴ περιεῖναί μοι πατέρα μηδὲ τοῦ πατρὸς πατέρα μηδὲ ἔχιν με ἀδελφὸν ἢ υἱόν. In PMilVogl II 71, the woman requires a κύριος for entering into a marriage contract because she has no surviving parents. The κύριος was appointed by the ἱερεὺς ἐξηγητής. This same official is the recipient of a return concerning an inheritance in PMert I 13.1 (98/192 A.D., Oxyrhynchus). In this document which breaks off unfortunately after line 3, a woman along with her representative begins to list the property left by her late husband.

The copy of the petition or memorandum subjoined by Eudaimonis seems to be related to the actions described above. Eudaimonis requested the ἱερεὺς ἐξηγητής to remove the hindrance she had encountered, i.e., the lack of a κύριος, probably because she had no husband and her sons were away (line 15). In line 16, Ptolemaios reports that he has fulfilled her request.

The formula here is similar to the documents listed above, and the essential elements appear: the address to the ἱερεὺς ἐξηγητής, the indication of her inability to take action (ἐμποδίζομαι), and the explanation of the obstruction (τέκνα ἐπὶ ξένης εἶναι).

13 καταλείπω, etc. The terminology of this line appears frequently in wills, e.g., POxy XXVII 2474 and the bibliography cited there on p. 159. τὰ ἡμέτερα: "my property"; see PRyl II 114.18.

14 For the restoration at the end of the line see 12 n. It would seem from line 3 that Eudaimonis' will included a provision for manumission of her slaves. Perhaps that was noted in lines 13 and 14.

15]υτου (ἔτους): perhaps τοῦ α]ὐτοῦ (ἔτους) to indicate when the children have been away. The place may have followed εἶναι.

16 This ἱερεὺς ἐξηγητής is otherwise unattested.

TRANSLATION: [...] the remaining [half part (?) ...] four slaves (?) [...] and [...] of their manumission [...] Aphrodisios [and N.N.] who is also called Philotis (?) [...] and the debts owed to her (?) [...] but Aphrodisios and his family [...] children, Aphrodisios and Philoumenos [...] and the exploitation (?) of corpses ... [... for clothing (?)] yearly 200 drachmas of silver, but as long as [she (?) lives ... however] she wishes free from interference. Inasmuch as ... [...] Subjoined is the copy of the memorandum. Be so kind then [... To Ptolemaios, priest] and exegetes, from Eudaimonis, the daughter of Ptolemaios [...] I leave my property in equal shares both to my daughter [and to ...] my slaves (?). Therefore I am prevented from ... [since I have no assignable guardian because I have no husband and ... and my] children are away in [...] Ptolemaios, also called Soterichos, priest and exegetes [....]

Nr. 2463 Fragment of a Petition

Arsinoite Nome

8.5 × 9.1 cm ca. 195–97 A.D.

P. 21603. Broken at the left and right sides and at the bottom, this text provides only scanty information about its subject matter. The letters of this medium light brown papyrus are upright, average-sized, and usually individually formed, but

they have not been made by an experienced writer. There is no writing on the back.
Originally published in BASP 12 (1975) 79–81, the document appears to be a petition addressed to the strategos Hierax (also called Nemesion) of the division of Heraklides by farmers and landholders in Karanis. The phrase τοῦ λιμνασμοῦ (4) suggests that their petition concerned the irrigation or flooding of the lands they worked or owned. For the officials designed ἐπὶ λιμνασμοῦ and appointed to supervise irrigation of lands not sufficiently flooded by the inundation of the Nile, see BASP 12 (1975) 80 n. 2.

[Ἱέρακι τῷ καὶ Νε]μ̣εσίωνι στρατηγῷ Ἀ[ρσι(νοίτου) Ἡρακ(λείδου) με]-
[ρίδος παρὰ τῶν ὑπ]ο̣γεγραμμένων δημ̣ο̣σί[ων]
[γεωργῶν καὶ τῶν γ]εούχων κώμης Κα[ρ]ανίδ[ος]
[ ].μου τοῦ λιμνασμοῦ ε̣ἰ̣ς̣ [ ]
5 [± 14]. . .[....]α̣π̣ορα̣γῆναι ε.[ ]
[± 20]ι τὸ ἔθο̣ς ὅτ̣[ι]
[± 22]. . [.....] . . [ ]
. . . .

2 The first nu is corrected from iota (?).
4 The reading of the ed. pr. should be corrected. Traces following the break do not belong to an omicron. Perhaps eta or mu can be read, but the contents of the lacuna cannot be restored.
5 Instead of]η̣τ̣ορα (ed. pr.), read now]α̣π̣οραγῆναι ε.[. The intent of the petition, however, is still unclear.

TRANSLATION: [To Hierax, also called] Nemesion, strategos of the Arsinoite Nome, [division of Heraklides. From the] undersigned [cultivators] of public land (?) and landholders of the village of Karanis [...] ... the irrigation ... [...] were broken off ....

Nr. 2464 Fragment of a Petition

?
13 × 10.7 cm iii A.D.

P. 25518. Broken at the top and left side, with a blank space of 5.5 cm at the bottom. Formulaic elements do not indicate how long the lines may have been. The first hand of this medium dark brown papyrus is moderately experienced and has produced medium-sized, upright letters which in many instances have been individually made. The second hand is a small, slightly slanted, experienced cursive. There is no writing on the back.
The papyrus contains part of the concluding sections of a petition, addressed probably to a prefect (see 4 n. and τοῦ κυρίου in line 5) by a veteran whose name has not been preserved.

From the phrase [ἐ]κ τῆς αὐτοῦ ἡλικίας, "due to his immature age" (4), it is possible to suggest what the object of the petition may have been. The same phrase (lacking the pronoun) appears in POxy VII 1020. 5 (198–201 A.D.) in which a prefect is directed by imperial rescript to hold a new trial for a minor who had concluded a prejudicial transaction. The process (restitutio in integrum propter aetatem) and the conditions leading to it are described in Berger, Law 682, and the legal basis is provided by Cod.Just. 2. 21 and Dig. 4. 4.
In **2464** details of the prejudicial transaction are missing. Presumably the veteran who offered the petition was acting on behalf of his minor son and was requesting, perhaps with reference to an imperial precedent (line 2 may have referred to a deified emperor), a new hearing or trial before the prefect.

. . . .
[ ]π. τῶι προσαγγέλματι
[ ] θεὸν εὐτυχήσας τὴν
[κατ]α̣φεύγω τὸν πάντων
[σωτῆρα ἐ]κ τῆς αὐτοῦ ἡλικίας
5 [ἐλπίζων τῆς ἀπὸ σοῦ] τ̣οῦ κυρίου βοηθεία̣ς. ——
[τυχεῖν (2H) N.N. ο]ὐατρανὸ̣ς ἐπιδέδωκα. Αὐρήλιος
[N.N.]space of ca. 2 cm
[(3H) N.N.]ψα̣ν

6 ο]ὐετρανός

1 [ ]π.: perhaps [ἐ]πι̣. The προσάγγελμα could be a report, an accusation or a declaration.
2 θεόν. Does the petitioner refer to a deified emperor?
2–3 εὐτυχήσας τὴν /[σὴν λαμπρότητα] or [ὑμέτεραν δικαιοσύνην].
3 [κατ]α̣φεύγω. Only the final stroke of the alpha remains. ἐπὶ σέ may have preceded the verb, although that word order would not be normal.
4 [σωτῆρα]: a title often used of the prefect in petitions addressed to him. See **2460**. 3 n.
5–6 [ἐλπίζων τῆς ἀπὸ σοῦ] τ̣οῦ κυρίου βοηθείας/ [τυχεῖν]: suggested by BGU III 983.24 and PMich IX 529.15. "I hope to obtain assistance from you, the lord." The phrase may be followed by διευτύχει ("farewell") and the petitioner's name.

Nr. 2465 Request to pay Salary

Diopolite Nome
9.5 × 9.2 cm June 1, 108 A.D.

P. 21495. Broken at the lower right corner (ends of two lines are missing), with margins at the top of 0.8 cm, at the left of 1.0 cm, and at the bottom of 3.8 cm. The medium dark brown papyrus appears to have been folded three times horizontally. The writing is an experienced, average-sized, upright cursive. There is no writing on the back.

Servius Sulpicius Similis, prefect of Egypt from 107–12 A.D., writes to Hermaios, strategos of the Diopolite Nome of the Thebaid, requesting him to pay the salary due to Chairemon, the former basilikogrammateus of the nome, after a deduction has been made from the salary for a debt owed by Chairemon to a nome or municipal account. Unfortunately, the prefect does not indicate in the document how much salary was to be paid, presumably because the amount was known to the strategos or because the intent of the communication was to authorize payment, not to establish or confirm the amount, or because the prefect had to inform Hermaios that a debt repayment about which Hermaios might not otherwise be informed was to be deducted before the salary was disbursed.

The document is significant, because it confirms information provided by POxy III 474 (184 A.D.) that the basilikogrammateia was a salaried, not a liturgical office. For further references and discussion, see 3 n.

Noteworthy also is the addition of Hermaios to the very short list of strategi from the Diopolite Nome and of Chairemon to the equally short list of basilikogrammateis attested for that nome.

Σουλπίκιο(ς) Σίμιλ(ις) Ἑρμαίῳ στρ(ατηγῷ)
Διοπ(ολίτου) Θηβ(αίδος) χ(αίρειν). τὸ ὀφειλόμενο(ν)
σαλάριον Χαιρήμο[ν]ι γενομ(ένῳ) βα̣[σ(ιλικῷ)] γρ(αμματεῖ) τοῦ
νομοῦ ἀποδοῦναί σε βούλομαι
5 ὑπολογήσαν̣[τα (?)] ἃ̣ τ̣[ῶι
κῶι λόγωι ὀφίλει. ἔρ[ρωσο.]
(ἔτους) ια // Παῦνι ζ —

6 ὀφείλει 7 ∟ = (ἔτους)

1 (Servius) Sulpicius Similis was prefect of Egypt from 107–12 A.D. See Stein 53–55; Reinmuth 92; Bastianini, Prefetti 281; and Bastianini, Prefetti (1980) 80. The strategos Hermaios appears here for the first time. Neither Henne nor Mussies list him as a strategos of the Diopolite Nome.

2 For the Diopolite Nome of the Thebaid district, see J. David Thomas, "The Theban Adminstrative District," JEA 50 (1964) 139–43 (141 n. 4 lists other documents which refer to the nome).

3 σαλάριον. See Daris, Il lessico latino nel greco d'Egitto (1971) 102. For amounts paid to various officials in Roman Egypt, see Oertel, Liturgie 414–17 (includes payments both for ὀψώνιον and σαλάριον). Of the documents listed by Daris, those most relevant to our request for payment are: POxy III 474 (184 A.D.), a letter admonishing strategoi and basilikogrammateis to follow proper procedures for payment of their salaries; PFay 35 (150/1 A.D.), payment to deputy tax collectors of 200 drachmas for one year's salary; PLeit (mid iii A.D.), payment to a deputy tax collector of 350 drachmas for one year's salary; SB IV 7375 (Alexander Severus), payment to deputy tax collectors of 1000 drachmas for one year's salary; and BGU III 981 (78/9 A.D.), payment of 900 drachmas to the scribe of the basilikogrammateus of the Diopolite Nome. This 900 drachma salary of BGU III 981 apparently is only part of the annual salary due, but it is not clear exactly how much the full annual salary was. Oertel, Liturgie 414–17 and 421, discusses the problems of interpretation and suggests that the annual payment may have been about 2400 drachmas, a sum substantially higher than the other payments listed by him (from 16 to about 54 drachmas per month).
On the basilikogrammateus, see Martin, ArchP 6 (1920) 137–75; Biedermann, Der Βασιλικὸς Γραμματεύς (1913); and Oertel, Liturgie 168–71. Biedermann 20–21 discusses the official's salary, for which POxy III 474 gives evidence, although no amounts are included in the document. The only basilikogrammateus known up to now in the Diopolite Nome is also called Chairemon (BGU III 981 of 78/9 A.D.), but his term of office is not likely to have extended to 108 A.D. For the length of term for the office, see Biedermann 7–12 and Oertel 169 f.

5 ὑπολογήσαν̣[τα]. The strategos, it seems, is to deduct an amount from the salary to pay back a debt owed by the official. For ὑπολογεῖν, see PFouad III 37. 5,6; PStrassb 283. 20; and SB X 10497. 24.

5–6 [κυριακ]κῶι λόγωι? Other accounts are also possible: οὐσιακὸς λόγος; πολιτικὸς λόγος; ταμιακὸς λόγος; and νομαρχικὸς λόγος. For the phrase ὀφείλειν τῷ κυριακῷ λόγῳ, see BGU III 747. 16.

7 The 11th year was that of Trajan; Sulpicius Similis' prefecture firmly establishes the date.
Payni 7 = June 1.

TRANSLATION: Sulpicius Similis, to Hermaios, strategos of the Diopolite Nome of the Thebaid, greetings. I want you to pay the salary due to Chairemon, former royal secretary of the nome, after you have deducted what he owes to the [imperial (?)] account. Farewell. Year 11, Payni 7.

Nr. 2466 Official Letter

Perithebas
8.5 × 14.8 cm November 11, 49 A.D.

P. 21876. Broken at the top and bottom, with a margin of 2 cm on the left side. The writing of the first hand is an upright, average-sized, experienced cursive; that of the second hand is slightly larger and has several individually formed letters characteristic of first century A.D. documents. There is no writing on the back of this medium dark brown papyrus.

Only the conclusion of one text and the beginning of another have been preserved, separated by a space of about 2 cm. The first probably was an official letter to Paniskos, former royal secretary of Perithebas, written in Alexandria on November 11, 49 A.D. The second is the subscript of Paniskos. No other information has been preserved.

The main object of interest in the fragment is the appearance of the name Perithebas which was given to an administrative district in the early Roman period. The most informative recent study of the district is that of J. David Thomas, "The Theban Administrative District in the Roman Period," JEA 50 (1964) 139–43. Bibliography can be found in notes 2 and 6 of this article. Additional comments by Thomas appear in the introduction to PMert III 102.

Perithebas, attested in Ptolemaic documents as a nome, continued to exist into the early Roman period as a separate administrative unit (Thomas, pp. 139–40). The latest dated documents to list the district are PRyl II 74 (133 A.D.) and OTait II 2530 (141 A.D.; see Thomas, p. 140 n. 5). Among the few Roman documents from Perithebas is one addressed also to a royal scribe (τῷ βασιλικῷ γραμματεῖ Κοπ(τί-του) καὶ Περὶ Θ(ήβας)–OBrüssBerl 14 of 38/39 or 42/43 A.D.). Documents published recently include: OAmst 2 (i–ii B.C.); SB X 10398 (41 A.D.); OROM II 232 (104 A.D., date restored); PMert III 102 (129/30 A.D.); and POxy XL VII 3362 (ii A.D.; see Akten des XIII. Internationalen Papyrologenkongresses (1974) 397–403).

..[± 8]. .[ ]
[ἔ]ρρω(σο) [ ]
(ἔτους) δεκάτου Τιβερίου Κλαυδίου Καίσαρος Σεβαστοῦ
Γερμανικοῦ Αὐτοκράτορος μηνὸς Νέου Σεβαστοῦ
5 πε[ν]τεκαιδεκάτηι ἐν Ἀλεξανδρείᾳ
space of 2.0 cm
(2H) Πανίσκος Χαιρήμονος γενόμενος
βασιλικὸς γραμματ[εὺς] Περὶ Θήβας
ἔσχον παρὰ σο[ῦ διὰ Σα]ραπίων[ο]ς

. . . .

3 ∟ = (ἔτους)

4 μηνὸς Νέου Σεβαστοῦ = Ἁθύρ. The date is November 11, 49 A.D. It is not certain how soon thereafter the following text was added.
6 Paniskos, son of Chairemon, is otherwise unattested as royal secretary of Perithebas.

TRANSLATION: ... Farewell.
The tenth year of Tiberius Claudius Caesar Augustus Germanicus Emperor, on the fifteenth day of the month Neos Sebastos in Alexandria. (2H) I, Paniskos, son of Chairemon, former royal secretary of Perithebas, have received from you [through] Sarapion ....

Nr. 2467 Official Letters

Karanis (?)
29.4 × 13.9 cm 190 A.D.

P. 21685 v. Broken at the left side, with several large holes on the right side of the light brown papyrus. At the top is a margin of 2.7 cm; at the bottom, a blank space of 3.5 cm. The writing of the two primary hands is an average-sized, upright, experienced cursive, in which many letters have been formed individually. The second hand, which has provided corrections and additions in the first document, is smaller and more cursive. The fourth hand (the signature of the second document) is a slanted, rapidly written, experienced cursive. Between the two letters is a space of about 2 cm. Three vertical folds and severe abrasion of the papyrus have created large gaps in the first document. On the back is a list of names (**2491**).

Preserved on the papyrus are parts of two letters addressed by the prefect Tineius Demetrius to Dioskoros, strategos of the division of Heraklides of the Arsinoite Nome. Together with BGU II 432 ii, which has parts of these same two letters and has been extremely useful for understanding this text, the documents make reference to a problem which arose in the nome concerning deposit of grain in the state granary.

From the four copies of the two letters (none of which has been completely preserved), the following situation emerges. When an official audit or measurement of deposits had been made at the granary, perhaps in Karanis (see 4–5 n. and 18 n.), shortages of grain and/or money were discovered. The sitologoi in charge of collection and deposit, it seems, were initially questioned about and perhaps even held responsible for the deficiencies. In response and after investigation, these sitologoi, under the leadership of Julius N.N., brought charges of embezzlement against Heronas, the scribe of the sitologoi, and Hera-, whose position and vocation is unknown. The fraud apparently was accomplished by diversion of revenues from the granary to personal accounts, while no record of payment or delivery was made by the scribe.

The first letter of the prefect, dated Mesore 9 of 190 A.D., makes reference to a copy of a petition received from the sitologoi, signed by Tineius Demetrius, and forwarded to Dioskoros. This petition presented a detailed account of the charges brought against the scribe and his accomplice. In the last half of the letter, the prefect gave instructions to Dioskoros about appropriate action to take, but, unfortunately, most of this part of the letter has been too damaged to read or has only phrases which cannot fully be interpreted. Mention is made of a demand to return 61 silver drachmas, but what connection this has with the problem is not clear. It may have been the value of the grain stolen, or it may have been money embezzled in addition to the grain. Both BGU II 432 and **2467** speak of a man named Pasion and his associates, but it is not explained how these people were involved in the situation.

A second letter of the prefect to Dioskoros, dated Mesore 24 of 190 A.D. and officially recorded on Thoth 29 of the same year, contains instructions about the sitologoi whose accounts have revealed deficiencies. A repayment must be made within 30 days of an unspecified or unpreserved date, and an examination of the treasury accounts and balances is to be made by the strategos and the royal scribe. If more than 100 artabas are missing, Dioskoros is to exact a payment described as the prescribed penalty from the embezzlers, but the procedure, precise nature of the penalty, and reasons for it are difficult to determine due to textual damage in both BGU II 432 and **2467**. The copy of this letter preserved in 432 seems also to have provided for an audit independent of the officials by laymen, but **2467** has a very uncertain text at this point (see n. 26).

This letter suggests that not only the scribe of the sitologoi, but also some of the sitologoi themselves were charged with fraud, possibly at two different places (see BGU II 432.5). Other evidence indicates that the problem may have extended beyond the division of Heraklides or that officials feared it may have. PTebt II 336 (ca. 190 A.D.) alludes to a request of Tineius Demetrius to Heron, strategos of the divisions of Themistos* and Polemon of the Arsinoite Nome, for a list of persons owing payment for corn revenue. In this same document, Ninnos, a praktor sitikon of Tebtunis, sends the requested information to Heron. The fraud detected in the division of Heraklides may have led to a general audit of revenues or expected revenues to uncover or deter further dipping into government income.

Because **2467** has provided several improved readings for BGU II 432 ii, the revised text of 432 with its translation has been included, so that the documents may be compared. BGU II 432 may have been written by the scribe identified in **2467** as (1H). In general, BGU II 432 differs slightly from **2467** in arrangement of words and phrases and in content and appears to be a later product without corrections, erasures, or additions. **2467** may have been a rough draft, but, unlike BGU II 432, it has an official signature. The note ending 432 (extracted from the records of a later date) indicates that the document was filed about a month after it was drawn up and that BGU II 432, unlike **2467**, was a copy made for someone at a later date.

For the sitologia in Roman Egypt, see Zaki Aly, "Sitologia in Roman Egypt," JJP 4 (1950) 289–307, and "Upon Sitologia in Roman Egypt and the Role of Sitologoi in its Financial Administration," Akten des VIII. Internationalen Kongresses für Papyrologie (1955) 17–22. Additional bibliography is provided by PVindobWorp 4.

1 [Τινήιος Δημήτριος] Διοσκόρῳ στρ(ατηγῷ) Ἀρσι(νοίτου) Ἡρ̣ακλ(είδου)
μ̣ερ̣ί̣δ[ο]ς, [χ(αίρειν).]
2a [(vacat?)] (vacat) ..[.]. [
2 [τῶν βιβλιδίων δοθέ]ν̣των μοι ὑπὸ Ἰουλίου ⟦Ἀντω....⟧
[τοῦ καὶ ± 10]υ καὶ τῶν λοιπῶν σιτολόγων κώμης
[± 10 τοῦ ὑπ]ὸ σοὶ νομοῦ τὸ ἕτερ[ον] σημιωσάμενος
5 [πεμφθῆναι σοὶ ἐ]κέλευσα. ἐπ⟨ε⟩ὶ οὖν αἰτι̣ῶνται Ἡρωνᾶν
6a [± 16] .θο.
6 [τοῦ ± 8 τὸν γρ]α̣μ̣ματέα ⟦ς τῆς⟧ σιτ[ο]λ̣[ό]γ ⟦ιας⟧ \`ων´ κ̣[α]ὶ̣
Ἡρα[...]..[ ]
[τοῦ ± 8 τοὺς συ]ναρπ̣ά̣σαντας τ̣ὸν πυ[ρ]ὸν ⟦η.⟧ εν[..].το̣
8a [± 16 (2H)]ησαμέν⟦οι⟧ας... ἀπ̣αιτῆσα̣ι̣ τὰς \`ἀργ(υρίου) δ[ρ(αχμὰς)]´
ξα¯
8 [± 16 (1H)]υτο τ̣ῷ ταμεί[ῳ] κα̣ὶ̣ προστεθε[ῖσ]θαι μ̣η̣δ̣ὲ[ν]
[± 16] ἐκδεδόσθα̣ι̣. φ[ρό]ντισον τα̣χεί[ω]ς φε[ ]
10 [± 16].μεν̣ω̣ εὐθέως [.]π̣[.]τ̣ησ[..] π̣[ε]μψε[ ]

* For this spelling of the division name, see E. Bernand, Recueil des inscriptions grecques du Fayoum II: La meris de Thémistos, p. ix; G. Casanova, Aegyptus 55 (1975) 70 n. 1; Calderini, Dizionario s.v.; E. Bernand, Inscr. grecques du Fayoum I (1975), p. xvii n. 31.

11a [± 16 (2H)]α̣μένο̣υ̣ς Ἡρων[ᾶ]ν καὶ [...]. ιμω [......]. υπ̣.[ ]
11 [± 16 (1H)]ην διαγνῶσ̣ι τ[.] ⟦.ε.[..]. ουτι[....]ου..⟧
[ἅμα τοῖς περὶ τὸ]ν̣ Πασί[ω]ν̣α̣ [κ]α̣ὶ τ[οὺ]ς̣ λεγ[ομέν]ο̣υς
13a [± 25]τα̣[
13 [ἀψευδῶς πρὸς ἀ]ναχώρησιν δ.[.].[..]. υ̣[...] ⟦μμ⟧ [..].[ ]
14a [(vacat?)] (vacat) δεδ̣ή̣λ̣[ωται]
14 [± 16] ὧν̣ τὰ ὀνόμ̣α̣τ[α τῷ βιβ]λ̣ιδίῳ̣ προκ̣[ειμένῳ̣]
15 [± 16].. [....]. [..]α[.......]. ι̣η[ ]
space of about 2.0 cm

(3H)[Τινήιος Δημήτριος Διοσκ]ό̣ρῳ̣ [σ]τρ(ατηγῷ) [Ἀρ]σ̣ι̣(νοίτου) Ἡρακλ(εί-
δου) [με]ρ̣(ίδος), χ(αίρειν).
[τοὺς σιτολόγους, παρ' οἷς δ]ηλο[ῦ]τ̣αι ἐν̣δεδεηκ̣ένα[ι] ἐπὶ
[τῆς γενομένης ἐκμετρήσεως (?) εἰς ......]βασιν σοῦ ἀπὸ Καρανίδος
[± 20 π]ε̣μψον ε̣πὶ τὴν̣. [.]..ν̣
20 [± 20 ἐ]ὰν μὴ ἐν̣ ἡμ(έραις) λ¯ ἀποδῶ̣σιν
[± 10 ^ εἰσπρᾶξαι (?)].καὶ τοὺς προσα\`πο´χ̣ρησαμ̣έ̣ν̣[ους]
[τὸ ὡρισμ(ένον) πρόστιμον εἰ τὸ ἐνδε]ῆσαν μ̣έ̣[τ]ρ̣ημ(α) πλέον ἐστὶν
[τῆς κατὰ θησαυροῦ ὑποσ]τ̣άσεως ρ (ἀρταβῶν) [.].ἐξετάσ̣α̣ς σ̣ὺν
[τῷ βασιλικῷ γρ(αμματεῖ) ἡ καινὴ (?) πρ]οσθέσε̣ι̣ ἐ̣[γέ]νετο, εἴ τι δ'ἄν
καταλε[ιπ]
25 [± 20] (4H) ἐκόμισ̣α̣ λα (ἔτους) Θὼθ $\overline{κθ}$

23 ϛ = (ἀρταβῶν) 25 ∫ = (ἔτους)

BGU II 432 ii (fragment 2)

[ἡμέρ]ας τριάκ[οντα ...]νησιον[...]
[.....] εἰσπρᾶξ[αι (?) .. κ]αὶ τοὺς προ[σα]-
π[οχρησ]αμένους τ[ὸ ὡρ]ισμένον πρ[όσ]-
τιμ̣[ον] εἰ τὸ ἐνδεῆσον [μέ]τρον πλέον ἐσ-
5 τὶν ἕκαστον τῶν δύο τῆς κατὰ θησαυ-
ροῦ ὑποστάσεως, ἐξετάσας σὺν τ[ῷ]
βασιλικῷ γραμματ[ε]ῖ. ἡ καινὴ πρόσ-
τασις ἐγένετο, εἰ οἱ εἰδιῶται συνέγνω-
σαν. ὅ τι ἐὰν πράξῃς, δήλωσόν μοι, εἵνα
10 καὶ περὶ τοῦ πρὸ σοῦ στρατηγοῦ τὸ δέ-
ον στήσω. ἐρῶστέ σαι βούλομαι.
(ἔτους) $\overline{λ}$ // Μεσορὴ $\overline{κδ}$, ἐκ κολλημά-
των λ$\overline{α}$ ἔτους Θὼθ κ$\overline{θ}$

1ff. For the corrections and for the interpretation of the fragment, see the commentary on the corresponding lines of **2467** below.
4 read ἐνδεῆσαν
7 ἡ πρόστασις: appears only here in the papyri, and the meaning of the term is not certain. The WB s.v. suggests "Übertrag" or "Vortrag", and the translation follows that suggestion. LSJ offer no meaning. See **2467. 24b** n.

8 read ἰδιῶται
9 read ἵνα
11 read ἐρρῶσθαι σέ

TRANSLATION (BGU II 432 ii, fragment 2): [If they do not repay within] thirty days [...] ...[...] exact also from the embezzlers the prescribed penalty, if the measured amount which is lacking–each of the two–is more than the amount on deposit in the treasury after having made an examination along with the royal scribe. The new balance has been established, if the lay auditors have come to an agreement. Whatever you do, tell me, so that I might do what is required concerning the strategos who preceded you. My wish is that you enjoy good health. Year 30, Mesore 24, from the records of Thoth 29 of year 31.

COMMENTARY (**2467**)

1 Tineius Demetrius' name here and in line 16 below is restored from BGU II 432 ii. 6. For this prefect, see Reinmuth 102–4; Bastianini 303; POxy XXXVI 2762; 2800; and XLI 2968.
Dioskoros is listed by Henne 9 and 56 and by Bastianini, Strateghi 45.

2–3 Restoration has been made from similar correspondence. For [τῶν βιβλιδίων δοθέ]ν̣των, see SB I 5343.5; POxy III 475.4; and VI 899.37 (where the phrase is also used with τὸ ἕτερον). The plural is used for the singular (see note on POxy VI 899. 37).
The name following Julius has been lined out and only the first four letters can be read. Another name may have been written above the erasure, but a large hole in the papyrus makes this uncertain. There is no record of a sitologos named Julius in any extant documents. Linie 3 may contain his alias (τοῦ καὶ + name), it may identify another of the sitologoi, or it may record his father's name.
The village may have been Karanis. See line 18.

4–5 For [τοῦ ὑπ]ὸ σοὶ νομοῦ, see POxy IV 708. 3, 16. σημιωσάμενος [πεμφθῆναι σοὶ ἐ]κέλευσα (+ βιβλίδιον): cf. WChrest 28. 4–6. This letter from an epistrategos to a strategos continues also with an ἐπεί clause to explain what the petition dealt with.

5 Heronas is otherwise unattested as a scribe of the sitologoi.

6 For the γραμματεὺς σιτολόγων, see BGU I 67. 5; PFlor I 35. 15; POxy III 515. 3; and 517. 14, 17.
The corrections have been made by lining out the incorrect letters and by writing the correct ones above the letters to be excised.

7–15 Contained in these lines were details about the fraud and theft with which Heronas and his accomplice were charged and the instructions given by Tineius Demetrius to Dioskoros about handling the matter and perhaps recovering the loss or a payment equal to its value.

7 [τοὺς συ]ναρπ̣ά̣σαντας τ̣ὸν πυ[ρ]όν. This participle probably refers to Heronas and Hera[ ] of lines 5–6. As scribe, Heronas apparently was able to defraud the fiscus of revenue (in kind) and cover the traces of this fraud by manipulating the accounts (see below).
The suprascript between 7 and 8 seems to have been added later.
[ ]ησαμέν⟦οι⟧ας is a verb ending, but the following word is very indistinctly preserved. The sum of money mentioned here may be the value of the stolen grain.

8 προυστεθε[ῖσ]θαι: used of entries in accounts, this word may refer to the manner in which the fraud was hidden. No entries for the pilfered grain were made by the scribe.

9 φροντίζειν with infinitive occurs frequently. See WB s.v. Perhaps φέ[ρειν], but other possibilities exist.

11 διαγινώσκειν in POxy VII 1032. 53 and 1117. 3 is used of a judgment rendered by the prefect concerning a case referred to him.

12 [ἅμα τοῖς περὶ τὸ]ν Πασί[ω]ν̣α̣: restored from BGU II 432 ii. 1. Read there now: Πασίωνα κ̣αὶ τ[ο]ὺ̣ς λεγομένο[υ]ς̣ [ἀ]ψ̣ευδῶς. (These new readings were checked on a photograph supplied by G. Poethke to whom I am indebted for his cooperation). A Pasion is attested as sitologos elect in PWisc II 43 (193–98 A.D., Busiris).

13 In BGU II 432 ii. 2–3, πρὸς ἀναχώρησιν is followed by διχθέντας, a participle which may appear also in this document.

16 For Tineius Demetrius and Dioskoros, see note 1 above.

17–18 Read now in BGU II 432. 9–19: ἐπὶ τῆς γενομένης ἐγ[μετρή]σεως εἰς [τὴν κατά]βασιν σοῦ ἀπὸ [Καρανίδο]ς. For the meaning, see BGU III 977. 2; 978. 17; and PSI X 1100. 15, 21, 26. The phrase may refer to a trip by the strategos to Alexandria with regard to the problem.

19–20 Severe damage to both documents prevents restoration at the beginning of these lines.

20 The period within which repayment was to be made is, it seems, listed also in 432 ii. 1. According to Berger, Law 731, the tempus iudicati was fixed by early Roman law at thirty days; but other judgment periods are attested in the papyri. For the thirty day period, see, e.g., PAmh II 72.5; 80.16; PFlor I 56.3; Berger, Strafklauseln 38 ff.; and Taubenschlag, Op.Min. II (1959) 179–85, where other examples of the period can be found.

21 [εἰσπρᾶξαι]: cf. 432 ii. 2. εἴσπραξις and εἰσπράσσειν are used of exaction of taxes or other payments which fall due. See BGU I 8 ii. 9 and PAchmim 8. 30 (where it is also used of a πρόστιμον).
τοὺς προσαποχρησαμέ̣ν̣[ους]: a new reading in 432 ii. 2–3. This is the first appearance of προσαποχράομαι, which in the context of this document and on the basis of similar verbs seems to refer to embezzlement. See ἀποχράομαι and προσχράομαι (LSJ and WB s.vv.), both well attested and both having the meanings "use" and "abuse".

22–24a Restored from 432 ii. 3–7, where there are slight variations: μέτρον (432) instead of μέτρημα (**2467**); ἕκαστον τῶν δύο (432, but missing probably in **2467**); and ρ (ἀρταβῶν) in **2467**, but not in 432.
The embezzled amount (the 61 drachmas of line 8?) was to be restored within thirty days, at which time some action, obscure because of textual damage, was to be taken. Further action (exaction of a prescribed penalty) was to be taken, if an examination of accounts by the royal scribe and strategos revealed more extensive fraud than already uncovered. Possibly an audit would show that the amount of 100 artabas on deposit in the treasury was too low when compared with amounts due, and that the embezzled amount had actually been only partially discovered.
For ὑπόστασις as sum or amount on deposit, see PTebt II 336. 7 and PFay 343.

24b In 432 ii. 7–8, the subject of ἐγένετο is ἡ καινὴ πρόστασις, a phrase of uncertain meaning, because ἡ πρόστασις appears nowhere else in the papyri. As WB s.v. suggests, the phrase perhaps refers to a "new balance" brought forward or established by the independent lay auditors (οἱ ἰδιῶται of 432 ii. 8). Further complications for interpretation of the phrase arise when one looks at the preserved text of **2467**. 26b, where [ ]οσθεσε̣ι̣ ἐ̣[γέ]νετο appears. Possibly one should restore [ἡ καινὴ πρ]όσθεσ{ε}ι⟨ς⟩ on the basis of the clear reading of 432 and understand [πρ]όσθεσις to be an error for the πρόστασις of 432. Neither WB nor LSJ provides a suitable meaning for ἡ πρόσθεσις in this context, and, as Browne, ZPE 4 (1969) 194 points out, the term generally refers to a surtax found only in receipts from Thebes. Furthermore, the carelessly written draft of **2467** is more likely to contain an erroneous reading than is the carefully written text of 432.
Another interpretation of the phrase is suggested by Taubenschlag, Op.Min. II (1959) 179–80, where he discusses the procedure for notification of defendants that they had to

appear in court. Perhaps the reading in both 432 and **2467** should be corrected to ἡ καινὴ πρόθεσις ("the new public notice"). This would imply that the defendants had failed to respond to the charges and that a new term had been set and revealed by the καινὴ πρόθεσις.
The line contains other difficulties as well. Where 432 ii. 8–9, unmistakably has εἰ οἱ εἰδιῶται συνέγνω/σαν, **2467** has εἴ τι δ'ἂν καταλε[ιπ]. There appears to be no way of reconciling the two, nor can one discover what followed in the lacuna beginning line 27.

27 The date of filing agrees with that of 432 ii. 13. Year 31 was 190 A.D., and Thoth 29 = September 26.

TRANSLATION: [Tineius Demetrius] to Dioskoros, strategos of the division of Heraklides of the Arsinoite Nome, [greetings.] I have ordered [to be sent to you] a copy of a [petition] signed by me and given to me by Julius [N.N.] and by the remaining sitologoi of the village of [(place)] of the nome under you. Since therefore they bring charges against Heronas, [son of N.N.,] the scribe of the sitologoi, and against Hera[-, son of N.N.,] who have stolen the grain ... [...] ... to demand return of the 61 silver drachmas [...] ... for the granary both that nothing has been entered in the account [and that ...] has been delivered. See to it quickly ... [...] (Line 12ff.) [along with] Pasion [and his associates] ... and those who are said [truly with reference to] absence ... [...] ... whose names have been presented in the aforementioned petition [...]. [Tineius Demetrius] to Dioskoros, strategos of the division of Heraklides of the Arsinoite Nome, greetings. [As for the sitologoi with whom] it is shown that there was a deficiency at the time when [the measurement was made, until (?)] your [descent (?)] from Karanis [...] send to the ... [...] if they do not within 30 days repay [... exact (?)] also from the embezzlers [the prescribed penalty if the] measured amount which is lacking is more [than the amount] of 100 artabas [on deposit in the state treasury,] after having made an examination along with [the royal scribe ....] ... [...] I have received it. Year 31, Thoth 29.

Nr. 2468 Report from Supervisors of Fishing

Arsinoite Nome
22.2 × 8 cm 152/53 A.D.

P. 21877. The writing of this dark brown papyrus is an average-sized, slightly slanted cursive made by an experienced hand. There is no writing on the back. Originally published in Museum Philologum Londiniense 2 (1977) 233–43 (plate on p. 321), this text is addressed to the keepers of public records by three officials and their associates who identify themselves as ἐπιτηρηταὶ θήρας ἰχθύας ὑδάτων αἰγιαλοῦ Πολέμωνος μερίδος. These officials indicate that they have provided a report for a five day period during a month of which the name is lost in line 10.

For other documents in which officials have the same or a similar title, see the list in Museum Philologum Londiniense 234–37.

column i ends of lines
column ii

βιβλιοφύλ(αξι) δημοσίων λόγ[ων]
παρὰ Μύσθου Εἰρηναίου
καὶ Σατύρου Χαιρήμ(ονος) καὶ Κάστ[ορος]
Διοσκόρου καὶ τῶν λοιπῶ[ν]
5 ἐπιτηρητ(ῶν) θήρας ἰχθύα[ς]
ὑδάτων αἰγιαλοῦ Πολ(έμωνος) μ[ερίδος]
τοῦ ις (ἔτους) Ἀντωνίνου Καίσα[ρος]
τοῦ κυρίου κατ[ε]χωρίσ[α]-
μεν ὑμεῖν λόγ[ον τῶν ἀπὸ τῆς]
10 κς ἕως λ τ[οῦ]
μηνὸς καὶ ἐ[σχομεν τὴν ἴσην]
ἀποχὴν διὰ [ ]
Μύσθης καὶ [ ]
τα.[ ]
15 (ἔτους) [ις (?)]

9 ὑμῖν 15 ⌊ = (ἔτους)

TRANSLATION: To the keepers of public records, from Mysthes, son of Eirenaios, and Satyros, son of Chairemon, and Kastor, son of Dioskoros, and the remaining supervisors of the fishing in the shore waters of the division of Polemon for the 16th year of Caesar Antoninus the Lord. We have made report to you of receipts from the 26th to the 30th of the month [...,] and we have received (?) a [duplicate] receipt through [...] I, Mysthes, and [...] ... [...]
Year [16 (?) ...]

Nr. 2469 Report about Priests(?)

Arsinoite Nome
9.8 × 14.3 cm ii A.D.

P. 21544. Left, right and bottom broken; top apparently complete with a space of about 1.5 cm. Two columns, both incomplete, with indeterminate length of lines. The writing is small, upright and experienced. Three vertical tears in the light brown papyrus indicate that it was folded, perhaps twice. The handwriting is similar to Schubart, Papyri Graecae Berolinenses 24 (148 A.D.) and is consistent with the letter formation of other second century A.D. documents. There is no writing on the back.

Because restoration of the missing parts of the columns is impossible, it is difficult to determine exactly what the intent of the document was. It appears to be a report about Egyptian priests or priestly activities. Included in the report are several priestly titles: στολιστής, πρωτοστολιστής, δευτεροστολιστής, προφήτης, ῥαντής (?), and πρωτοιερεύς. For these titles, see the notes below.

Translation of the document is not possible, but we may assume from the nouns and verbs which survive that priestly activities were discussed. The verbs describing religious activity are: ἐπιτελοῦσιν (i. 2 and ii. 1, 6), "discharge a religious duty"; ἱδρύ[σα]ντο (i. 10), "establish, set up, dedicate"; [ἀ]ποκαθιστάντες (i. 13), "restore"; and [κα]τασκευάζουσι (ii. 1–2 and 11) "set up, equip, furnish." Nouns (other than titles of priests) of religious significance are: ἀδύτου (i. 10), "shrine"; ἑορτήν (i. 11) "feast, festival"; ξόανα (i. 12 and ii. 6), "statues"; ἀμυήτοις (ii. 3) "uninitiated"; and perhaps ἄμη[τας] (ii. 2) "cakes".

column i

[ ] προφῆται δύο ὅ τε καλούμενος
[καὶ]σ̣η τὰ αὐτὰ τούτῳ ἐπιτελοῦσιν
[ ]
[προ]φητῶν ἓξ τ̣ὸ̣ δὲ
5 [ἱερ]έων
[ ] περὶ τοῦ καλουμένου Ὀθφαουηρ
[π]ροφήτας ἢ πρωτοστολιστὰς κα-
[πρ]ω̣τοστολιστὴν ὃν δὲ δευτεροστολιστ(ὴν)
[ ]. στολισταὶ ὅ τε Ὀφθαουηρ καὶ ὁ
10 [ῥα]νταὶ (?) τοῦ ἀδύτου ἐν ᾧ̣ ἱδρύ[σα]ντο
[ ] ἅ̣πασαν ἑωρτὴν ἐν [π]αντὶ
[ ]ων αὐτοὶ τὰ ξόανα̣ τ̣ῶν
[ἀ]ποκαθιστάντες εἰς τοὺς
[ ]ὐτὰ ε̣ἰ̣ς τὰ στολι[στή]ρια
15 [ ]

. . . .

column ii

δοῦσιν ἐ[πιτε]λοῦσ[ι κα]-
τασκευάζουσ̣ι̣ ἄμη[τας (?) τοῖς]
ἀμυήτοις θέμις δ'[ἔστι]
ροι σκευάζουσι δε[ ]
5 μη[δ]ε̣νὶ θεωροῦ̣ν̣[τι (?) τὰ]
ξόα̣ν̣α εἰς τοὺς ἀ̣δ̣[ἐ]-
πιτ̣ε̣λ̣ο̣ῦσι μηδε̣..[ ]
πρωτοιερέων̣..[τῶν]
ἐχόντων σ̣τ̣ο̣λ̣ιστ[(?)]
10 γοις ἐφεστῶ̣σι . α . [ ]
τῷ̣ κατασκ̣ε̣υάζο̣[ντι (?)]
υ̣ε̣....ε..π̣ε..[ ]
δη̣[ ]
διὰ [ ]
15 λειτ[ ]
τα[ ]

. . . .

i. 10 pap. has ϊδρύ[σα]ντο 11 ἑορτήν

column i

1 For the προφῆται in Egypt see: Otto, Priester und Tempel I (1905) 79–83; Kroll, Klio 18 (1923) 216–19; Fascher, Προφήτης (1927) 76–101; and RE XXIII I (1967) 801–3 and 809–11. As these studies indicate, προφήτης in Egypt could be used either to identify a person who proclaimed a god's will or to designate a type of priest who usually ranked highest in the average-sized temple's priestly hierarchy. The Rosetta and Canopus inscriptions (O.G.I. I 56.4 and 90.6) give this order: οἱ ἀρχιερεῖς καὶ προφῆται καὶ οἱ εἰς τὸ ἄδυτον εἰσπορευόμενοι πρὸς τὸν στολισμὸν τῶν θεῶν. Fascher's study is very helpful for understanding how the Egyptian prophet-priest differs from the Greek prophet and the Jewish-Christian prophet.
W. Brashear pointed out that lines 1 and 2 provide in Greek transcription the Egyptian titles of priestly or prophetic offices: "two prophets, one of whom is called [... and the other ...]se." For another entry similar to this, see line 6 below (and cf. line 9), where an Egyptian priestly title (in Greek transcription) apparently has been provided for the στολισταί.

2 The exact length of lines in this column cannot be determined. We expect two designations at the beginning of this line, the second of which ends in [...]σ̣η. The bar over these letters (see i. 6) indicates that they belong to a proper noun. Space, therefore, must be allowed for the two designations and perhaps a repetition of the participle καλούμενος. That this column continues a text from a previous column is indicated by the τούτῳ. This person (prophet?) must have been named in that earlier column, and the functions he performed were stated there. Those functions are alluded to here in τὰ αὐτά.

3 There are no traces of ink in this space, but line 2 may have continued to the lost beginning of this line. There is enough space for two lines.

5 [ἱερ]έων. From the context this is the best restoration. Possibly even more should be restored. See ii. 8, πρωτοιερέων.

6 Ὀθφαουηρ. Two letters are transposed here or in line 9 (Ὀφθαουηρ). The designation does not occur in any published text and is not listed as a proper name by Ranke, Die Ägyptischen Personennamen (1935). According to W. Brashear, who read and improved an earlier version of this commentary, the term looks like an Egyptian priestly title in Greek transcription (see, e.g., WB III S.V. λεσῶνις for another transcribed title). If so, the ὀφθαουηρ was a stolistes, and perhaps this term and another lost in line 10 identified with transcribed Egyptian words the subdivisions of the office listed in line 8 (proto- and deuterostolistes).

7 πρωτοστολιστάς. See Otto, Priester und Tempel I (1905) 83–86; Fascher, Προφήτης (1927) 78–81; RE IV AI (1931) 62; O.G.I. I 56.4, 60; 90.6, 40; and 111.13; Plutarch; de Iside et Osiride 352B and 366F; and Porphyrius, de Abstinentia 4.8, 25. In the Rosetta and Canopus inscriptions, the στολισταί are listed as οἱ εἰς τὸ ἄδυτον εἰσπορευόμενοι πρὸς τὸν στολισμὸν τῶν θεῶν. Plutarch speaks of them as στολισταί (366 F) and as

ἱεροστόλοι (352B), and Porphyrius calls them ἱεροστολισταί 4.8,25). RE has a good summary of the authority and functions of the στολισταί. They rank after prophets and have the duty of clothing the statues of the gods with the proper garments and decorations. They also had charge of the στολιστήριον, a storage chamber for the garments, and according to O.G.I. I 56.59, 60, they carried the god's image in processions from the shrines. Evidence for στολισταί comes primarily from the second century B.C. to the third century A.D., mostly from the Fayum and often in connection with the crocodile god Suchos. The στολισταί or ἱεροστολισταί are under the supervision of an ἀρχιστολιστής (see O.G.I. I 111.13; PLond II 262.6 (p. 176); SB I 5231.18; 5275.18; 4011.3). The στολισταί seem to have been divided into at least three ranks – the πρωτοστολισταί, the δευτεροστολισταί, and the τριτοστολισταί. Several documents speak of πρωτοστολισταί (see WB s.v.), but none of them tell what qualifications led to this rank or what specific duties these priests had. Presumably they were the next highest rank after the ἀρχιστολιστής and στολισταί. The priest called διάδοχος στολιστείας (PTebt II 313.4) appears to have the position of a πρωτοστολιστής. Even less is known about δευτεροστολισταί, who, apart from our document, are spoken of only in PTebt II 313.5 (210–11 A.D.) and about the τριτοστολιστής, attested only in PLugdBat XIII 21 (i A.D.). They rank, as the titles suggest, after the πρωτοστολισταί or διάδοχοι στολιστείας.

κα. Could be taken either as a number or as the first letters of a verb beginning κατα-, possibly the same verb as in ii. 1–2 ([κα]/τασκευάζουσι).

9 Before στολισταί there is a very small bit of ink which cannot be read. It does not fit an iota for the definite article, but it could be part of an omicron.

10 [ῥα]νταί (?) τοῦ ἀδύτου: cf. POxy VII 1050.17 (ῥάντα[ις]); BGU I 185.10 (ῥεάντης τοῦ μεγάλου τ.[ ); and Wessely's note in SPP II 25 where he includes a papyrus document supporting a religious interpretation of the term. In this document PErzhRain 171 (later published completely in SPP XXII 183), wine is spoken of εἰς ... ῥέανσιν ἀδύτου θ[εοῦ] Σοκνοπ(αίου). The same phrase (ἰς ῥάνσιν ἀδύτου) without the god's name (which comes earlier in the document) appears three times in SB VI 9199.15, 16, 19 (= Hombert-Préaux CÉ 29 (1940) 134–49). In SPP XXII 183.114 we are told that the wine is for στολισμοῖς τῶν θεῶν, and in line 90 reference is made to ἱερεῦσι στολίζουσι τ[οὺ]ς θ[εοὺ]ς. Hombert-Préaux also read (line 16) τοῖς στολισμοῖς τ[ῶν θεῶν] and (line 18) ἱερεῦσι στολίζοντος τοῦ θεοῦ which they admit is strange and requires an unprecedented intransitive meaning of στολίζειν, unless the scribe made a mistake in copying (p. 148). From the Hombert-Préaux document, it seems clear that the ritual sprinkling of the sanctuary was the responsibility of the στολισταί, although Otto I 82, 1 n., and II 316 (without the benefit of SPP XXII 183 and SB VI 9199) had listed it generally as a priestly function. For Wilcken's suggestion that polishing, not sprinkling was meant in these documents see ArchP 4 (1907) 256.

11 ἅπασαν ἑωρτήν: see WB III s.v. ἑορτή.
ἐν [π]αντί: perhaps followed in 12 by ἱερῷ (see Gnomon 79) or ναῷ.

12 τὰ ξόανα τῶν. The definite article probably goes with θεῶν which was lost at the beginning of line 13. These are the statues or images which the στολισταί had to clothe or decorate appropriately for the festivals or processions.

13 ἀποκαθιστάντες. Probably the εἰς τούς indicates that something is being returned to its place, perhaps the images to the shrines. See ii. 6.

15 A speck of ink indicates that the column continues.

column ii

1 δοῦσιν: probably a compound form of διδόναι.

2 ἄμη[τας]: very tentatively proposed. ἄμης is a kind of milk cake (see POxy X 1297.17 and UPZ I 89.9). κατασκευάζειν normally would not be used for preparation of food, although σκευάζειν often appears with that meaning. The other possibilities for ἀμη- do not seem appropriate here (ἄμη = shovel and ἄμητος = reaping).

3 ἀμυήτοις: for ἀμύητος (= unitiated, profane), see SB III 7268.

8 πρωτοιερέων: see Insc.Cret. I xxii 12 (Olus, i A.D.) and I.G.R.P.P. I 1011 (and also F. Chapouthier, Les Dioscures au service d'une déesse (1935) 26 (pl. V); G. Mendel, Catalogue du Musée de Constantinople III (1914) 57–57 (nr. 847); and Demargne, Bull.Corr.Hell. 24 (1900) 236 n. 4). In the former inscription from Olus in honor of Tiberius, reference is made to πρωθιερέως ... Τε/βερίου (lines 6–7). The latter inscription appears on a bas-relief of Dorylaeum: Ἑρμηδίων Ἑρμῆδος σὺν γυναικὶ Νάνᾳ, πρωτοιερεῖς ὑπὲρ ἑαυτῶν καὶ τῶν ἰδίων Ὁσίῳ Δικέῳ εὐχήν. Apart from these inscriptions the only other citation of the office is that of E. A. Sophocles, Greek Lexicon of the Roman and Byzantine Periods II (1887), who lists πρωτο-ϊερεύς as the equivalent of πρωτοπαπᾶς, a term apparently meaning "chief priest" in the Euchologion, the Greek prayer book, and found in three other late Byzantine sources.
The evidence points to the identification of πρωτοιερεῖς with the ἀρχιερεῖς, the order of priests ranked highest in the Rosetta and Canopus inscriptions. This class may, however, be analogous to the πρωτοστολισταί, a sub-class of the στολισταί. Within that category, an ἀρχιστολιστής is clearly not a πρωτοστολιστής; the former is the superior rank of στολισταί, while πρωτοστολιστής along with δευτεροστολιστής and τριτοστολιστής is a sub-class of the στολισταί. A πρωτοιερεύς in a similar manner could then be one of the two or more sub-classes of the ἱερεῖς.

9 ....ιστ[: perhaps στολιστ[ῶν], but the ink is too rubbed off to be certain.

Nr. 2470 Permission to Circumcize (?)

Arsinoite Nome
11.4 × 5.5 cm 192/93 A.D.

P. 25132. Left, right and top broken with perhaps a substantial loss of text on the right side where the imperial name in the last line may extend several centimeters beyond the break. The writing of this light brown papyrus is an upright, small and experienced cursive. There is no writing on the back.

Too much text has been lost to permit full restoration or confident identification of the document's function. It deals probably with some stage in the process for the admission of boys to the priestly order by the right of circumcision. Following application by the parents to the strategos, this official requested that the local priestly college provide certification of the boys' priestly pedigree. Information about qualifications was sent by the strategos to the high priest of Egypt, who examined the boys' credentials and determined whether or not to grant the right of circumcision. The sketchy details of our document may indicate that it deals with the certification of one or more boys' qualification for circumcision by substantiation of his or their priestly origin. See BGU XIII 2216 for the process which may be referred to in this document and for additional references pertaining to circumcision approved by the high priest.

The document is of interest primarily because it provides another firm date for the resumption of the apparently interrupted high priestly career of Ulpius Serenianus.

Evidence for this career has been listed by P. Parsons, CÉ 49 (1974) 135–57, and new readings have been proposed by him for three of the documents concerning Serenianus. As Parsons indicates, "He took office as archiereus before January 14, 171; left office before September 18, 185; took office again before February/March, 193." Our document of the 33rd year of Commodus becomes the second text to include reference to Serenianus' resumption of the office (see also SB VIII 9658 as revised by Parsons, the first document to show that Serenianus was high priest again in Commodus' 33rd year). A brief discussion of the high priests of Roman Egypt can be found in ZPE 13 (1974) 32–37, where G. Parássoglou provides a list of high priests and a selective bibliography. A more recent list appears in the Proceedings of the XVI International Congress of Papyrology (1981).

[o]υ στολ̣[ιστοῦ]
[ ]ι̣ως ἱ[ερέως (?)]
[ ]ον τε̣[ ]
[o]υ στο̣[λιστοῦ ...]τ[ ]
5 [ ] Μαρρεί[ο]υς στολισ[τοῦ]
[θε]ῶν ἱεροῦ λογίμου̣ [ ]
[τ]ῶν ἐν Ἀρσινοείτῃ [θεῶν]
[τῷ κρατίστῳ ἀρχ]ιερῖ Οὐλπίῳ Σερη[νιανῷ]
[περιτμηθ]ῆναι̣ τὴν παῖδά μ[ου]
10 [ ] καθὼς πρόκ̣[ειται]
[ ]. ος Ἑλληνικ. [ ]
[προκ]ειμένων γο̣[νέων]
[ ] γονέων τῶ[ν]
[τὸν] παῖδα εἶναι γ[ονέων]
15 [τ]ὸν παῖδα εἶναι̣ [ ]
[τὸν] παῖδα εἶναι γον[έων]
[θεοῦ] μεγάλου μεγάλ[ου]
[τῶν ἐν Ἀρσ]ι̣νοείτῃ θεῶν [ ]
[(month?)] (ἔτους) λγ Λου[κ̣ίου Αἰλίου Αὐρηλίου
Κομμόδου Καίσαρος τοῦ κυρίου]

8 ἀρχ]ιερεῖ 9 τὸν 19 ∫ = (ἔτους)

1–5 Apparently a list of names and priestly titles, with four or more priests who have perhaps verified the applicant's priestly pedigree. The only name surviving is that of the stolistes Marres, who is otherwise unattested for this priestly function. For the stolistes, see **2469**.

5–6 From BGU XIII 2216. 8–9 and 16–18, it seems that the identification included the following information: Μαρρεί[ο]υς στολισ[τοῦ (name of god) θεοῦ μεγάλου μεγάλου καὶ τῶν συννάων θε]ῶν ἱεροῦ λογίμου [τοῦ ὄντος ἐν (village) ...]. Possible locations of this "famous temple" were Soknopaiou Nesos, Bacchias, or Tebtunis, where most documents with the epithet λόγιμος have come from. See Otto, Priester und Tempel I 19, and BGU XIII 2215 (introd.) where further discussion of the logima hiera can be found.

8 The exact title assigned to Serenianus in this document is lost in the breaks before and after his name. In SB VIII 9658 which also comes from the 33rd year of Commodus, Serenianus has the honorific epithet κράτιστος. In addition, he is given the further epithets Φιλοκόμμοδος and Φιλοσάραπις, titles which may have followed his name in our document. Parsons, CÉ 49 (1974) 141 f., discusses these epithets and suggests that they may be indication of the organization of a new cult of Sarapis or of Commodus and Sarapis jointly for which Serenianus was asked to take the high priestly office for a second time because of long experience or personal loyalty to the emperor.

9 [περιτμηθ]ῆναι. Only the vertical stroke of the eta remains on the papyrus edge.

11 Perhaps [γέ]νος Ἑλληνικὸ̣[ν], although it is not clear why this phrase would occur in this document. The following lines with their repetition of the words παῖδα and γονέων seem to be statements by several individuals (priests?) about a single boy's or several boys' parentage. Reference to a Greek γένος may then be part of the statement about the origin of the applicant.

The month and day probably came at the beginning of the line. The imperial name indicates that less than half of each line survives.

Nr. 2471 Official Letter

Arsinoe
9.2 × 11.5 cm ca. 158 A.D.

P. 21878. Broken at the right side and bottom, with an indeterminate amount of text missing. There is a margin of about 2 cm on the left side. The writing of this medium dark brown papyrus has been made by two scribes. The first has written large, upright, experienced, individually-formed letters, while the second scribe has produced a small, upright, and very difficult to read cursive text, which was inserted at the beginning of the document after it had been written. Interpretation of the document is hindered by a dark smudge which extends from the upper left corner to the lower right side. There are traces of writing in the left margin and on the back.

The papyrus, page 31 of a τόμος συγκολλήσιμος, is a notification to the scribes of the metropolis by Dioskoros, son of Heuremon, a weaver of linen cloth, that he claims as partner or apprentice Heraklides, son of Dioskoros, just as he had earlier claimed Maron, son of Asklepiades. It appears that Heraklides is to take Maron's place as Dioskoros' associate or apprentice (see line 10), but the reason for this replacement is not stated or has been lost with the end of the document.

Precisely what this linen weaving business involved is somewhat uncertain, because the meaning of a word used to describe Dioskoros' occupation has not been securely established (see 4 n. on ὀρθούφου). Besides linen weaving, the business also seems to have provided a linen washing or dyeing service, for Dioskoros identifies himself as a λινεψός (line 5).

Dioskoros also calls himself ἱστωνάρχης, a term which perhaps indicates that he is foreman of the weaving establishment in which he is employed. If so, it would seem that he has claimed these two men, not as partners, but as apprentices whom he

has contracted to train in the special type of linen weaving (and dyeing) in which he has become skilled. His letter, therefore, is directed to the scribes of the metropolis to inform them about these new arrangements and to have them record the name(s) of the individual(s) involved. Complete details likely would have followed in the missing part of the document.

The information provided at the beginning by a second scribe apparently was intended to complement the brief identifications included in the document, where only the individuals' names, fathers' and grandfathers' names, and place of registration have been given. To this, the other scribe adds ages, mothers' names, and other data (i.e., lack of or presence of identifying marks). Regrettably the smudge has covered important parts of this added section, and it is impossible to determine what role the men named there, but not in the surviving text, had.

There are no exact or close parallels to this document. Texts and studies which help to interpret it have been listed in the commentary. On weavers and the weaving industry see A. Swiderkowna, Meander 8 (1953) 111–124; E. Brewster, TAPA 58 (1927) 132–154; S. Calderini, Aegyptus 26 (1946) 13–83; H. Thierfelder, "Zur sozialen Lage der Weber im ptolemäisch-römischen Ägypten", Zeitschrift für Geschichtswissenschaft 5 (1957) 118ff.; A. H. M. Jones, „The Cloth Industry Under the Roman Empire," Economic History Review 13 (1960) 183–92 = P. A. Brunt, ed., The Roman Economy: Studies in Ancient Economic and Administrative History by A. H. M. Jones (1974) 350–64.

λα
2a (2H)........ τ̣ρ̣...κ (ἔτους) Διόσκ(ορος) λινόυθο(ς) ἐν Λι(νυφίων ἀμφόδῳ)
καὶ Μάρων ἐν
2b ἀμφ(όδῳ) Ἰσίου Δρόμ(ου) κολ(λήματος) κα (ἐτῶν) νδ ἄσ(ημος) μη(τρὸς)
Ζωιδο(ς) καὶ Ἡ̣ρ̣α̣κ̣( )
2c δ.... κ̣ο̣λ( )κ̣δ ἄσ(ημος) μη(τρὸς) Ἡραίδ(ος), Ἡρακλ( ) λδ ἀπὸ προσγι( )
ιζ (ἔτους)
2d [Δι]όσκ(ορος) ἐπικ(αλούμενος) Σεῖμος Μένω(νος?) ἐν ῥ̣ύμῃ Τούρβων(ος)
2 (1H) Διδ̣[ύμῳ] καὶ Ἀπολλωνίδῃ γρ(αμματεῦσι) μητροπ(όλεως)
3a (2H) Πτ[....]....ς καὶ Μυσθαρᾶτος ἐ̣πικ(αλουμένου) Λακιαίνις
3 (1H) παρὰ Διοσκόρου Εὐ̣ρήμονος
τοῦ Διοσκόρου λινούφου ὀρθού̣φου̣
5 ἱστωνά̣ρ[χου ὄν]το[ς] δὲ καὶ λινεψοῦ
ἀναγραφομένου ἐπ' ἀμφόδου
Ἀπολλωνίου Ἱερ(ακείου). ἐ̣ν̣ε̣π̣οιούμ[ην]
συνεργὸν Μάρωνα Ἀσκληπι̣ά̣[δου]
τοῦ Ὠριγένους ἀπὸ Ἰσίου Δρ̣ό̣[μου]
10 ἀνθ' οὗ ἐμποι[ο]ῦμ(αι) ὁμοίως σ[υνερ]-
γὸ̣ν̣ Ἡρακλίδην Διοσκόρου [. . . .]
. . . .
2a, 2c ς = (ἔτους) 2b ∟ = (ἐτῶν) 7 Λακιαίνιος (?)

1 The number has been written by the scribe who wrote lines 2 and 3ff. In the 1.5 cm space between lines 1 and 2, a second scribe has added lines 2a–d, and he has also written line 3a which is squeezed between lines 2 and 3.

2a–d The dark ink stain has obliterated beginnings of these lines, which are otherwise difficult to decipher because of the extreme cursive style of the scribe. On the whole, the intent seems to have been to provide additional identification for the individuals named in the document.

2a–b For these amphoda, see WB s. vv. and S. Daris, "I quartieri di Arsinoe in età romana," Aegyptus 61 (1981) 143–54. The kollema number, though out of place, indicates where his data can be found (cf. BGU XIII 2228.3; 2230.2; and 2362). A name occurred at the end of 2b, but a strip of papyrus has broken off. Remaining are only upper and lower portions of letters.

2c δ̣ι̣ὰ̣ λ̣α̣ο̣γ(γαφίας) κ̣ο̣λ(λήματος) ο̣δ (or κ̣δ)?: The abbreviation preceding the number is definitely not (ἐτ̣ῶν).
The abbreviation preceding the number is definitely not (ἐτ̣ῶν).
προσγι( ): Cf. BGU I 254.2 (BL I, p. 33).

2d Lacking the concluding parts of the document, one cannot tell whether or not this Dioskoros, called Seimos (or Simos), is the same Dioskoros who has written the letter. Perhaps instead of Μένω(νος?), one should read μένω(ν) and translate "remaining in," but no parallels for this use of the verb can be found.
The street of Tourbo is otherwise unattested, but a Tourbo is attested in BGU I 254.2 and 24, where a surname has been incompletely preserved. Perhaps 3a of our document begins with this same Tourbo's surname.

2 Didymos and Apollonides, the γραμματεῖς μητροπόλεως, are attested also in PRyl II 106.1 (158 A.D.). Their identification from PRyl 106 has established the date for **2471**. A Didymos also holds office as γραμματεὺς μητροπόλεως in PFay 28.1 (150 A.D.). For these scribes, see Preisigke, Städtisches Beamtenwesen im röm. Ägypten (1903) 9f. and 21; Jouguet, Vie municipale 282, 291f., 305, 307f., 387, 401 and 407f.; Oertel, Liturgie 160–61; and Wilcken, Ostraka I 440ff. and 503f.

3a The role of Mystharas, called Lakiainis is impossible to determine.

4 λινούφου. For the λινούφοι or λίνυφοι, see PTebt I 5.63 n. (118 B.C.), and in the Roman period: OTait 1010.2 (22–21 B.C.); PWarr 15.9 (ii A.D.); POxy XXII 2340.7, 17, 21 (192 A.D.); SB I 4299.13 (245 A.D.); POxy XXXI 2586.5 (253 A.D.); POxy XII 1414.11–13 (270–75 A.D.); SB I 4325 iv. 13 (iii A.D.); and SB VI 9535.10 (iii A.D.). The term also appears in fourth century A.D. documents.
ὀρθού̣φου̣. This word appears only in PGrenf II 79.3 (late iii A.D.) where it was taken as a proper name by the editors. Wilcken, Ostraka I 173 n. 1, suggested rather that it referred to a "Weberspezialität", a meaning taken over by LSJ, s.v., "weaver for a special (unknown) kind of weaving". How or whether the "straight" weaving differs from ordinary weaving is not known.

5 ἱστωνά̣ρ[χου: ἱστωνάρχης and ἱστωναρχία are found in several documents and refer to the controller of weaving and his office. For discussion, see PGiss 12.1 n.; Wilcken, Ostraka II 1154–56 (= "Vorsteher der Weberwerkstatt" or "Vorsteher der Weberzunft"); and PRyl II 98.5–6 (esp. 5 b.). Perhaps the meaning here is "foreman of the shop."
λινεψοῦ. The worker who washed or dyed the linen. See PTebt III 703 (99–104 n.); PHamb 174.3 ("sie 'kochten' den rohen Flachs mit Natron und Öl"); 175.2; PSI IV 349 = SB VI 9220a.5; PSI VI 566 = SB VI 9220b.7, 12; and H. Henne, "Sur l'interpretation de PSI 349 et 566," JJP 4 (1950) 89ff.

6–9 These ἄμφοδα (Ἀπολλωνίου Ἱερακείου and Ἰσίου Δρόμου) of Arsinoe are documented elsewhere. See Aegyptus 61 (1981) 143ff. Earlier (line 2a) Dioskoros is mentioned in connection with the Linen Factories district. Probably that was the location of his business, whereas his enrollment was in the district of the Hawk Shrine of Apollonios.

7 ἐγεποιοῦμ[ην]. Here as above, the smudge makes it difficult to see the letters beginning the word. Perhaps one should read ἐμποιοῦμ[αι], but there seems to be more space, and the faint outlines of the letters hidden under the smudge could be ενεπ. The letters clearly visible indicate that present or imperfect is required, and the ἀνθ' οὗ below suggests that Heraklides is replacing Maron. There are no other examples of ἐμποιεῖσθαι with συνεργόν. The intent of Dioskoros appears to have been to "claim" these individuals as colleagues or fellow-workers.

8 συνεργόν. Without the missing end of the document, it is not certain what specifically Dioskoros is claiming with regard to Maron and Heraklides. συνεργός refers to a confederate, accomplice, or fellow-worker (see, e.g., BGU I 168.15; 361. iii. 19). Possibly Dioskoros is notifying the authorities that he is taking a new partner in his work. If, however, συνεργός does not here mean partner, perhaps it means "helper" or "apprentice". See PRyl IV 654. 4 (iv A.D.) in which the word is used of a fellow linen worker who is really an apprentice to a λινόυφος.

TRANSLATION: 31

... Dioskoros, linen weaver in the Linen Factories district, and Maron in the district of Isis Street, column (?) 21,54 years old and unscarred, his mother being Zois, and Herak- ... unscarred, his mother being Herais; Heraklides, 34 years old, registered (?) in the 17th year [...] Dioskoros, called Seimos, son of Menon (?), in the street of Tourbo.

To Didymos and Apollonides, scribes of the metropolis,

... and Mystharas, called Lakiainis

from Dioskoros, son of Heuremon, grandson of Dioskoros, linen weaver, orthouphos, controller of weaving, and also linen cleaner (or dyer?), enrolled in the district of the Hawk Shrine of Apollonios. I used to claim as colleague Maron, son of Asklepiades, grandson of Origen, from the district of Isis Street, in whose place I claim similarly as colleague Heraklides, son of Dioskoros ....

Nr. 2472 Permission to Execute a Pledge

Karanis (?)

fragment 1 = BGU I 239 159/60 A.D.

fragment 2 = P. 21883 a (10.2 × 5.2 cm)

fragment 3 = P. 21883 b (8.9 × 2 cm)

P. 21883 a and b and BGU I 239 (= P. 7214). Three fragments of which the first has already been edited by Paul Viereck and published in BGU I. All three fragments have been broken at the top, but the document's beginning is preserved in line 1. Fragment 1 has been separated from fragment 2 by 3 to 10 letters, fragment 2 from fragment 3 by about 36 letters, and to the right of fragment 3 about 25 letters ending the lines have been lost. Several lines are missing from the end of the document. Following lines 1–2 is a space of 2.5 to 3 cm. These first two lines of this medium dark brown papyrus were written with an upright, experienced business hand which differs from that of lines 3 ff., in which the letters are smaller, more upright, more experienced and less cursive than those made by the first hand. From formulaic sections of the document, it can be determined that the lines averaged about 150 letters. On the back are accounts.

Because only a few letters separate fragment 1 from fragment 2, it has been possible to match them up quite accurately and correct readings at the end of fragment 1 as well as restore the letters lost between fragments. A comparison of BGU I 239 and the new text published here will indicate where corrections and additions have been made (P. 21883 a and b follow the diagonal stroke in each line).

The document is the record of permission granted to a resident of the Arsinoite nome (perhaps of Karanis, see 6 n.) to execute a pledge. The procedure involved is well summarized by Taubenschlag, Law 533–37. When a debtor failed to meet the obligations required by his contract with a creditor, the creditor could apply to the prefect or chrematistae and archidikastes for permission to execute the pledge which had been made and specified in the contract. The decision of these judicial authorities (χρηματισμὸς ἐνεχυρασίας) issued on the condition that the creditor declared under oath that the allegations in his petition were true, was delivered by the creditor to the strategos and πράκτωρ ξενικῶν who were instructed to put the sentence into effect. The strategos after reviewing the extensive account of the case delivered to him issued instructions to the local official concerning the appropriate action which he was authorized to take. A copy of the proceedings was delivered personally to the debtor, and if he made no protest (ἀντίρρησις) within ten days, the creditor took the next step required to seize the pledge.

BGU I 239 and **2472** have the following elements of the executional procedure (and the documents which were required by it):

1) The beginning of a copy of a petition addressed by the claimant to the prefect in which the claimant requests that the chrematistae and the archidikastes check the document submitted by the creditor and inform the local authorities what following steps are necessary (lines 14–16). Chronologically, this was the first step taken in seeking permission to execute the pledge. Unfortunately, this part of our document is almost totally missing and cannot be restored because it contains the specific information about the nature of the contract and the pledge. The material typically found in these petitions to the prefect can be seen in parallel or similar texts (cf. the documents listed in 15–16 n.). This section of the text is usually followed by the signature of the archidikastes or chrematistes and the date and docket of his office (καταλογεῖον).

2) A copy of the minutes of the chrematistae (lines 10–14) in which they note that the matter has been inquired into by them in the presence of the petitioner (or his representative). In their inquiry they have examined the document presented by the claimant and have rendered their decision (συνκρίνειν) which authorizes the claimant to proceed against the debtor. Specifically the chematistae send instructions to the local authorities authorizing seizure of the security.

3) The next section chronologically is the order of the archidicastes to the strategos (lines 8–10). In his letter, the chief judge announces the decision made in Alexandria and appends the copy of the minutes (lines 10–14). This notice may be signed

by the archidikastes or one of the officials in his office and by the scribe who has drawn up the notice.

4) The materials included in lines 8 ff. are then appended to the petition by the claimant to the strategos (lines 3–7) in which the claimant notifies the strategos that he has subjoined a copy of the decision of the authorities in Alexandria and requests that the strategos take action against the debtor. In this section in our document there is a brief summary of the situation which has brought about the need for the legal process of seizure.

Psosnaus, apparently through his representative, wants the officials to notify Ptolemaios' daughter and heir (whose name has partially been lost) that he has taken action against her. Although loss of text makes exact reconstruction of the situation impossible, it seems that Ptolemaios (and possibly his mother also) were indebted to Psosnaus and had offered something as security for the loan. On the death of Ptolemaios, his daughter inherited the debt and seems to have defaulted in some way. Psosnaus therefore has resorted to the process required to secure the pledge.

5) The final step in this part of the process of execution is the instruction by the strategos to his subordinate (lines 1–2). Here the official is instructed to take whatever action is appropriate. This is followed by the strategos' authorization (σεσημείωμαι).

The first two lines were the last to be written, and they were simply prefaced to a copy in which the earlier documents were collected for submission to the strategos. Lines 3 ff. were all written by the same person who prepared the petition for the claimant. BGU I 239 + **2472** then is the copy of the document which was filed in the record office.

The ἐνεχυρασία documents most similar to our text are: JurPap 48 = PFamTebt 29; BGU IV 1038 = MChrest 240; SB V 7817; PAberd 19; and PRyl II 115. **2473** is a similar document and may have belonged to the same τόμος as the fragments belonging to this text. Helpful also for formulas are these ἐμβαδία documents: PBerlLeih 10 and PFlor I 56 = MChrest 241 = JurPap 49.

For additional information about execution of pledges see: Mitteis, Grundz. 158–65; Meyer, JurPap 48 and 142–44; Schwarz, "Sicherungsübereignung und Zwangsvollstreckung," Aegyptus 17 (1937) 241–82; Taubenschlag, Law 533–37; Kupiszewski, "Formulaires dans la procedure d'exécution," Eos 48.3 (1956) 89–103; PRyl II 115; PFamTebt 29; and POxy XXII 2349.

[Ἱέ]ρ[α]ξ [στ]ρατηγὸς Ἀρσιν[οε]ίτου Ἡ[ρα]/κλείδ̣[ου] μερί[δος τῷ ± 30
    μετά]δο(ς) ἐν[ώπιον ± 15 ὡς κα]-
θήκει. (ἔτους) κγ Ἀντωνίνου Κ[α]ί/σαρος τοῦ κυρίου, [(month and day).
    σεσημείωμαι.]
(2H) Ἱέρακι στρ(ατηγῷ) Ἀρσι(νοείτου) Ἡρακ(λείδου) μερίδος/
παρὰ Ψοσναῦτος τοῦ καὶ Νεφερῶτος Χαριδήμου [..]π̣[..]οσ[.. τ]/οῦ
    συνεσταμένου̣ [± 36]. διὰ
        τ̣οῦ .[± 25]

5 Σεμπρω[νί]ου Γεμέλλου. οὗ παρεκόμ[ι]σα ἐνεχ[υρασίας χρη]/ματισμοῦ ἀντί-
    γρ(αφον) ὑπ̣ [όκ(ειται) καὶ ἀξιῶ τοῦτο
    μεταδοθῆναι ± 10] του δι.[± 20 τῇ τοῦ ὑπο]-
χρέῳ Πτ[ολε]μαί[ου] Πεθέως θυγατρὶ καὶ κληρονόμ[ῳ ± 9]/γ̣ιδι ἵν'
    εἰδῇ, μὴ ἐλατ[τουμένου (?) ± 25].ου προ[± 25]
δα ὑπὲρ ὧ̣[ν ὀ]φείλ[ο]υσί μοι ὁ αὐτὸς πατὴρ αὐτῆς Πτ[ολεμαῖος]/τῇ ἑαυτοῦ
    μητρὶ μ[± 36] ἀργυρικ[ῶν ± 20 καὶ τῶν τό]-
κων ἀκο[λ]ούθως οἷς ἔ[χ]ῳ δ[ι]κα[ίοι]ς. (ἔτους) κ̅γ̅ Ἀντω[νείνου Καίσ]/α̣ρ̣ος
    τοῦ κυ[ρ]ίου, Μεσο[ρὴ ± 15 Ἀχιλλεὺς ὁ καὶ Ἡρωδια]ν̣ὸς
    ὁ̣ ἱ[ε]ρεὺς κ̣[αὶ ἀρχιδικαστὴς τῷ τῆς Ἡρακ(κλείδου)]
μερίδο(ς) τοῦ Ἀ[ρ]σι(νοείτου) στρ(ατηγῷ) χαίρειν. τῆς τετελειωμ(ένης)
    ἐνεχυρασίας [ἀντίγρ(αφον) ὑπόκ(ειται). (ἔτους)]/ κ̣̅γ̅ Αὐτοκράτορος
    Κ̣[αίσαρος Τίτου Αἱλίου Ἁδριανοῦ Ἀντωνείνου] Σεβα̣[στοῦ Εὐσε-
    βοῦς, (month and day). N.N. σεση(μείωμαι).]
10 Ἀνουβίων [γρ(αμματεὺς)] καταλ(ογείου) τὴν οἰκονο(μίαν) ἔ[γ]ρ̣(αψα).
    (ἔτους) κ̅γ̅ Αὐτοκράτορος Κα[ίσαρος Τίτου]/ Α̣ἱλίου Ἁδρι[ανο]ῦ
    Ἀ[ντωνείνου Σεβαστοῦ Εὐσεβοῦς, (month and day). ἀναγνωσθ]ε̣ί̣ση̣[ς
    ἐντεύξεως Ψοσναῦτος τοῦ]
καὶ Νεφερῶτος τοῦ Χαριδήμου [τοῦ δὲ] δι'αὐτῆς σημαινομ[ένου ἐνεχυρ]/-
    ασίας χρηματισ(μοῦ) ὑπο[κειμένου καὶ Ψοσναῦτος ὀμωμοκότος Αὐτο-
    κράτορα] Κα[ίσαρα Τίτον Αἴλιον Ἁδριανὸν]
Ἀντωνεῖν[ο]ν Σεβαστὸν Εὐσεβῆ [ἀ]λ̣ηθῆ εἶναι τὰ [δ]ι̣ὰ τῆ̣[ς ἐντεύξεω]/ς̣
    δεδηλωμ(ένα) κ̣αὶ μ[ηδὲν ὑπεναντίον ᾠκονομῆσθαι μηδὲ ἔχειν τι εἰς τὰ
    πρασσόμενα, ἀπερίλυτον δὲ εἶναι τὴν ὀφειλὴν, συνε]-
κρίναμεν γρ(αφῆναι) καὶ πεμφθ(ῆναι) τῆς [ἐντεύξεως ἀ]ντίγρ(αφον) τῷ τε
    τῆς [Ἡρακ(λείδου) μερίδ]/ο(ς) τοῦ Ἀρσι(νοείτου) σ̣[τρ](ατηγῷ) κα[ὶ
    τῷ ξενικῶν πράκτορι ἵνα μεταδῶσι τῶν γραμμάτων τούτων ἀντίγρ(α-
    φον) τῷ ἐνεχυραζομένῳ ἐνω]-
[π]ίῳ [ἵ]ν̣' εἰδῇ κἄ̣ν μ̣η̣δὲν̣ [ἀντείπῃ ἐν ἡμέραις δέκα] μ̣ε̣τ̣ὰ [ταῦτας συντ]/-
    ε̣λῶσι τὰ [τῆς πράξεως ὃν τρόπον καθήκει τοῖς προστεταγμένιος
    ἀκολούθως. ± 15 Ψοσναῦς ὁ καὶ Νε]-
15 [φ]ε̣ρῶ[ς Χ]αρ[ιδ]ήμ[ου] ων̣[± 18 (ἔτους)] κ̣̅β̅ Αὐτο[κρά-
    τορος Καίσ]/αρο̣ς Τίτου Α[ἱλίου Ἁδριανοῦ Ἀντωνείνου Σεβαστοῦ
    Εὐσεβοῦς ± 20 Ψοσναῦτος τοῦ καὶ Νε]-
φερῶ[τ]ος το[ῦ] Χαριδή̣μου [τοῦ διὰ τοῦ χρηματισμοῦ σημ]αινομ(ένου)
    [± 20]/κ̣α̣[± 75]

- -

1 For a similar order by the strategos to a subordinate, see BGU II 578 and **2473.** The strategos' name is followed by a dative identifying the subordinate and by the instructions given to him by the strategos concerning the process described in the documents assembled and appended. For Hierax, see Henne 54; Mussies, Stratèges 18; and Bastianini, Strateghi 40.

3 The address to the strategos in a partial line occurs also in PBerlLeih 10. 1; PRyl II 115; SB V 7817. 1; PFlor I 56. 1; and in **2473. 4.**

4–5 Psosnaus, the creditor, here identified himself and his representative. τοῦ συνεσταμένου is used of a representative in POxy II 243.1–2 and POxy IV 727.25. In PFlor I 56.1 a female claimant is assisted by τοῦ N.N. συνεστῶτος αὐτῇ, and in PBerlLeih 10.2, an absent petitioner is represented by a φροντιστής. Unfortunately too much text has been lost to determine who the representative was and how Sempronius Gemellus (line 5) was involved in the action. He may indeed have been the representative. His name appears in a few BGU documents dated vaguely to the second century where he is mentioned as a taxpayer or as a property owner whose holdings have been used as a geographical reference point for other property. In BGU II 428.2 a Sempronius Gemellus is identified as a gymnasiarch.
Psosnaus who is also called Nepheros is otherwise unattested.

5 Similar formulas can be found in the documents listed in the introduction. There is usually some form of request that the communication be served to the debtor who is then identified. This is followed by a brief explanation of the situation causing the problem for the creditor.

6 This line indicates why Psosnaus has initiated the proceedings. Ptolemaios, it seems, has died, and his daughter (her name has been lost) therefore has inherited her father's debt to Psosnaus. She has either refused to acknowledge it or has defaulted for some other reason.
A Ptolemaios, son of Petheus, appears in BGU I 279 (158/59 A.D., Karanis). If he is the same Ptolemaios, our document then perhaps comes also from Karanis, and the lacuna has [N.N. ἐν Καρα]νίδι.
μὴ ἐλατ[τουμένου]. The lengthy lacuna following this phrase is difficult to restore. Statements of this type seem to appear more frequently in the claimant's original petition near the end of the document. See PFamTebt 28 = JurPap 48.48–50; PAberd 19.22; JurPap 48; PFlor I 56.18; and BGU III 741 = MChrest 244.39–41.

7 τῇ ἑαυτοῦ μητρί. The syntax of this dative is difficult to determine, because the text before and following the relative clause (ὑπὲρ ὧν, etc.) is missing. If it belongs to the relative clause, perhaps we should restore Πτ[ολεμαῖος σὺν] or another appropriate preposition. The plural verb ὀφείλουσι demands a plural subject, Ptolemaios and his daughter(?) or Ptolemaios along with(?) his mother (with a plural verb ad sensum). ἑαυτοῦ is reflexive either to the main verb of the sentence or to Ptolemaios.
ἀργυρικ[ῶν] probably belongs to the listing of the sums owed to Psosnaus and was joined along with its noun to [τό]κων, with both genitives perhaps attracted to the relative clause (ὑπὲρ ὧν). There is enough space in the lacuna for listing of the principal amount(s) and possibly the rate of interest.

8 Mesore = July 25–August 23.
The χρηματισμός of the archidikastes appears at this place also in BGU IV 1038.10–11; PFamTebt 29.3–4; PRyl II 115.7–8; PBerlLeih 10.6–7; and PFlor I 56.4–5. The formula is slightly different in POxy XXII 2349. 17–18 and BGU II 578 = JurPap 46.7.
The archidikastes is probably the Ἀχ[ιλ]λεὺς ὁ καὶ Ἡ[ρω]δια[νός] of BGU III 888.1 (159/60 A.D.). On the office and functions of the archidikastes see Anna Calabi, "L' ἀρχιδικαστής nei primi tre secoli della dominazione romana," Aegyptus 32 (1952) 406–24; PMich VIII 493.10–11 n.; PMich XI 614. P.Theones, p. 129 and ZPE 46 (1982) 223 f. are the most recent listings.

9 Following the date comes the official signature and the signature of the scribe. See also BGU IV 1038.12–13; SB V 7817.8–10; and PRyl II 115.9–10.

10–14 [ἀναγνωσθ]είση[ς], etc. Restorations are exempli gratia and have been based primarily on the following documents: JurPap 48 = PFamTebt 29.9 ff.; BGU IV 1038.13 ff.; SB V 7817.13 ff.; and PAberd 19.6 ff.

11 Instead of Ψοσναῦτος in the lacuna, perhaps τοῦ ἐντετευχότος (cf. PBerlLeih 10.11).

13 The κα[ὶ] of this line and the plural verb ([συντ]ελῶσι) of line 14 indicate that the πράκτωρ ξενικῶν was listed along with the strategos as recipient of the instructions. For the πράκτωρ ξενικῶν see S. Plodzien, "The Origin and Competence of the πράκτωρ ξενικῶν," JJP 5 (1951) 217–27 (with bibliography in note 1); C. Préaux, CÉ 30 (1955) 107–11; and Schaefer, RE s.v. Praktor (Nachträge).

14 [ἐν ἡμέραις δέκα]. Taubenschlag, Op.Min. II (1959) 178, notes that this tempus iudicati of the chrematistae "may be a reminiscence of Ptolemaic procedure." For periods and terms in general, see his discussion on pp. 171–87.
The original petition to the prefect probably begins at the end of this line. The dative of address to the prefect precedes the nominative of the petitioner. The prefect was either M. Sempronius Liberalis (latest attested date in Bastianini is June 1, 159) or T. Furius Victorinus (dates range in Bastianini from July 10, 159 to September 28, 160). If the petition was submitted in the 23rd year of Antoninus (August 29, 159 to August 28, 160) the prefect was Furius. If however, the κβ of line 15 is correct, the petition could have been submitted at the end of Sempronius' prefecture or at the beginning of Furius'.

16 [τοῦ διὰ τοῦ χρηματισμοῦ σημ]αινομ(ένου): cf. BGU II 578.5.

TRANSLATION: Hierax, strategos of the division of Heraklides of the Arsinoite Nome [to N.N. ...] Serve the memorandum in person [...] in the proper way. Year 23 of Antoninus Caesar the lord, [(month and day). Signed by me.]
To Hierax, strategos of the division of Heraklides of the Arsinoite Nome, from Psosnaus, also called Nepheros, son of Charidemos [...] chosen as representative [by N.N. ...] through [...] Sempronius Gemellus. A copy of the communication about a deed of pledging which I received is appended [and I request that this be served ...] to the daughter and heir of the debtor Ptolemaios, son of Petheus [...]... in order that she may have knowledge of it while [N.N. (?)] incurs no loss [...]...[...]... for the [sum (?)] of silver [drachmas (?) and] interest which the same Ptolemaios, her father, [together with (?)] his mother owes to me [...] in accordance with my rights. Year 23 of Antoninus Caesar the lord, Mesore [... Achilleus, also called] Herodianus, priest and [archidikastes,] to the strategos of the division of [Heraklides] of the Arsinoite Nome, greetings. [A copy] of the deed of pledging which has been drawn up [is appended. Year] 23 of Emperor Caesar [Titus Aelius Hadrian Antoninus] Augustus [Pius, (month and day). Signed by me N.N.] I, Anoubion, [scribe] of the record office, have written the transaction. Year 23 of Emperor Caesar [Titus] Aelius Hadrian Antoninus [Augustus Pius, (month and day). A petition of Psosnaus,] also called Nepheros, son of Charidemos, having been read, and the communication about the deed of pledging having been appended, [and Psosnaus having declared on oath by Emperor] Caesar [Titus Aelius Hadrian] Antoninus Augustus Pius that the evidence presented in the [petition] is true and that no [impeding arrangement at all has been made and that no further transaction affecting the case is in progress, but that the debt is uncancelled,] we have decided that a copy of the [petition] be made and sent to the strategos of the division of [Heraklides] of the Arsinoite Nome and [to the collector of foreign debts with the following intent: that they deliver a copy of these documents to the debtor] in person to give her information, and if she does not [make answer within ten days, that they] after [that time] complete the process [of execution in whatever

manner is proper, according to the instructions ... Psosnaus, also called] Nepheros, son of Charidemos ... [... Year] 22 of Emperor Caesar Titus [Aelius Hadrian Antoninus Augustus Pius ... of Psosnaus, also called] Nepheros, son of Charidemos, the one indicated [in the communication ...] ... [...]

Nr. 2473 Notification of Payment Due for Loan Secured by ΥΠΟΘΗΚΗ and ΜΕΣΙΤΙΑ

Arsinoite Nome
12 × 7 cm about 100 A.D.

P. 21883, fragment c. The fragment is broken on all sides, but it clearly begins with the three lines at the top which are in a hand different from that of the remaining lines. Between line 3 and line 4 is a space of about 3 cm. Both hands are upright and experienced although the first is slightly larger and more cursive. The two hands of this medium dark brown fragment are different from the two of fragments a and b. As in the other fragments, formulaic portions of the document indicate long lines with about 140–150 letters each. The reconstruction and translation based on parallel or similar texts is meant only to illustrate the probable content of the document. On the back are accounts.

2473, like BGU I 239 + **2472,** is a record of procedures originating in the office of the archidikastes and resulting in his instructions to nome officials. Similar content and physical appearance indicate that both of these documents may have come from the same τόμος and same record office where they were filed as a summary and report of the action described in them. Each presents in reverse chronological order the procedures leading up to the strategos' instructions to a subordinate about the proper action to take regarding the situation which initially brought about the request to the archidikastes.

Because lengthy parts of all lines are missing (the fragment has only about 30 letters of the approximately 140–150 per line which it contained) and because the document is broken off at the place where the petitioner explains why he has need of the archidikastes' services, it is not possible to restore and classify it exactly. From parallel documents and from key words in the text (συνγραφήν, line 10; μεσειτείᾳ, line 11; and ὑποθήκη, line 13), it can be identified as either (1) the registration of a deed of mortgage involving katoikic land or (2) an example of the procedure known as διαστολικόν, the official notification of payment due along with a warning that the creditor will take the prescribed legal action necessary to compensate him for his loss.

Both types of documents have a similar form and arrangement of parts, especially in the sections where the archidikastes is involved. They differ in specific content in the final sections where the petitioner explains what he wants to accomplish by submitting his request and in the location of the last official's signature and instructions. Typically the registration of deed mortgage documents (as well as those

recording a sale of land) begin with an address in the dative to the strategos and end with the signature of the person in the record office who has taken the action requested and authorized. Examples of this type are: POxy IV 719; XII 1471; XII 1474; and XVII 2134 which are intended to register a mortgage or loan, and POxy X 1270 and XII 1475 which are records of the sale of land.

διαστολικόν, on the other hand, usually has the following parts which record in reverse chronological order the procedures taken and documents summarized:

1) the strategos' instructions to a subordinate that he take the appropriate action authorized by the documents submitted, followed by the date and signature (in our text, this section includes lines 1–3);

2) a petition to the strategos in which the claimant notifies the strategos that he has appended the decision of the archidikastes or his office and requests that the strategos take action by having the decision personally delivered to the debtor (lines 4–6);

3) the archidikastes' letter to the strategos instructing him to deliver the appended memorandum to the debtor, followed by the date and signatures of the official and scribe of the archidikastes' office (lines 6–7); and

4) the claimant's petition to the archidikastes along with a long and complete explanation of the circumstances requiring the petition and a formulaic request that the archidikastes notify the nome officials concerning the appropriate action for them to take (lines 8 ff.).

2473 apparently is an example of διαστολικόν, for its first section is unlike that of registration of deeds of mortgage, although it is possible that the Oxyrhynchite form of registration of mortgage deeds differed from that of the Arsinoite. Unfortunately, the fragmentary content of the petition in lines 8 ff. permits either of the two classifications. Lacking other evidence, one might assume, then, that the document, like those it most nearly resembles, records another instance of διαστολικόν.

The petition indicates that a contract (συνγραφή, line 10) has been made, presumably for a loan for which some land has been offered as security (ὑποθήκη in line 13). The term μεσιτία (line 11) shows that katoikic land served as the security in the contract of loan. μεσιτία, as Mitteis, Grundz. 131 states, was a special form of mortgage used in connection with katoikic lands (see line 11 n.). For ὑποθήκη, a contract of loan providing for forfeiture of the mortgaged property along with additional compensation if repayment was not made, see the latest discussion and bibliography of Ethyle Wolfe, Collectanea Papyrologica I (1976) 305–9, and the earlier studies of A.B. Schwarz, Hypothek und Hypallagma (1911) passim, and Mitteis, Grundz. 141–52. Further examples of διαστολικά dealing with contracts of ὑποθήκη are: POxy III 485 = MChrest 246 and PFlor I 86 = MChrest 247.

Our document provides almost no information about the loan and specifically what security was offered for it, not does it indicate what the petitioner requests. If the procedure is that of διαστολικόν, this demand for payment by the creditor introduced the process of recovery and threatened the debtor with ἐμβαδία, the intromission into possession of the real estate pledged. If there were no response

from the debtor, an application for ἐμβαδία eventually would be filed with the prefect or archidikastes. For a summary of the process, see Taubenschlag, Law 284 and Mitteis, Grundz. 124–29. That ἐμβαδία, not ἐνεχυρασία, proceedings are proper for contracts with ὑποθήκη is Mitteis' position in Grundz. 142–44 and 151–52.

[N.N. στρ(ατηγὸς) Ἀρσι(νοείτου) τῷ N.N. κωμογραμ]ματεῖ Νέστου,
χαίρειν. τ[± 80]
[± 25]ται λόγος, ἐπιτέλει ὡς
καθήκ[ει ± 80]
[Αὐτοκράτορος Καίσαρος Νέρουα Τρ]αιανοῦ Σεβαστοῦ Γερμανι[κοῦ
Δακικοῦ, (month and day). σεση(μείωμαι).]
space of about 3 cm
(2H) [τῷ N.N. στρ(ατηγῷ) Ἀρσι(νοείτου) Ἡρακλείδ]ου μ[ε]ρίδος
5 [παρὰ τοῦ N.N. οὗ παρεκόμισ]α Καλλινείκου ἱερέως καὶ [ἀρ]χιδικα[στοῦ
χρηματισμοῦ τὸ ἀντίγρ(αφον) ὑπ(όκειται) καὶ ἀξιῶ τοῦτο μεταδο-
θῆναι τῷ διὰ τοῦ χρηματισμοῦ σημαινομένῳ]
[N.N. ἵν' εἰδῇ. Καλλίνεικος ὁ] ἱερεὺς καὶ ἀρχιδικαστὴς τῷ τῆς Ἡρα[κλείδου
μερίδος τοῦ Ἀρσι(νοείτου) στρ(ατηγῷ), χαίρειν. τοῦ δεδομένου
ὑπομνήμ(ατος) ἀντίγρ(αφον) μεταδοθήτω ὡς ὑπ(όκειται). (ἔτους)
(number) Αὐτοκράτορος Καίσαρος Νέρουα]
[Τραιανοῦ Σεβαστοῦ Γερμανικοῦ Δακ]ικοῦ, Φαρμ⟨οῦ⟩θι ιβ. Κα[λ]λίνεικο[ς
ὁ ἱερεὺς καὶ ἀρχιδικαστὴς σεση(μείωμαι), Φαρμοῦθι ιβ(?). N.N.
ἔγραψα. (ἔτους) (number) Αὐτοκράτορος Καίσαρος]
[Νέρουα Τραιανοῦ Σεβαστοῦ Γερμανικοῦ] Δακικοῦ, Φαρμ⟨οῦ⟩θ[ι] ι̅. σι
Καλλιν[είκῳ ἱερεῖ ἀρχιδικαστῇ καὶ πρὸς τῇ ἐπιμελείᾳ τῶν χρηματιστῶν
καὶ τῶν ἄλλων κριτηρίων παρὰ τοῦ N.N.]
[± 25 ἀ]πὸ τοῦ ἐνεστῶτος ἔτους ἐ[ν]
Ἀλεξαν[δρείᾳ ± 75]
10 [± 25].. καὶ κατὰ συνγ[ρ]αφὴν γ[ε]γονυῖαν δ[ιὰ
τοῦ ἐν Νέστῳ (?) τῆς αὐτῆς μερίδος γραφείου (?) τῷ (number) ἔτει
Τραιανοῦ τοῦ κυρίου, (month and day).]
[± 25 δραχ]μὰς δεκαδύο [ἐπ]ὶ μεσειτείᾳ ἥ ἐστι
[± 80]
[± 25] κατὰ δὲ τὴν ἑτ[έρ]αν τῷ τρίτῳ (ἔτει)
[± 80]
[± 25].η ἐστὶν ὑποθήκη τῷ [π]ροκιμέν[ῳ (ἔτει) (?)
± 80]
[± 25]απασι .[.].του.[..]..πη.[.]. τὸ λοιπ(ὸν)
[± 80]

- -

12 ∟ = (ἔτει)

1 For the restoration of the address, see BGU I 239.1 (and BL I, p. 29) and BGU II 578 = MChrest 227.1–2. The strategos addresses his instructions to a κωμογραμματεύς of the village of Nestos located in the northwestern part of the division of Heraklides. The ἐποίκιον Νέστου or χωρίον Νέστου is attested by these documents (ranging from 77 B.C. to the last half of the 7th century A.D.): PMert I 6.7; SB VI 9246.12; BGU II 455.13–14; PFay 84.6; PLond II 300.7 (p. 151); PGen 81.28; BGU I 18.24; SB VI 9583 ii. 1–2; and BGU XIII 2281 ii. 7.
Neither of these officials' names can be restored, since the text which follows does not date itself any more specifically than the time of Trajan. Line 12 indicates probably that it falls sometime after Trajan's third year. The archidikastes (Kallinikos) of line 5 is otherwise unattested and therefore undated. No other κωμογραμματεύς of Nestos is attested in published documents.
Throughout the document restorations have been made exempli gratia. Documents most similar in form and content to **2473** are: BGU III 888 = MChrest 239; BGU II 578 = MChrest 227; POxy III 485 = MChrest 246; PFlor I 86 = MChrest 247; and PFlor I 68.

2 [καταλεῖπε]ται (?) λόγος. The strategos' instructions continue from line 1. See these contracts of loan (ὑποθήκη): PFlor I 1 = MChrest 243.8 and PFlor I 86 = MChrest 247.25.
ἐπιτέλει ὡς καθήκ[ει]: the specific order of the strategos to take proper action. See PTebt II 374.22–23; BGU III 832.2; and POxy III 483.34.

3 The date and signature of the strategos were in this line. See BGU II 578 = MChrest 227.2, where the signature has been made by a hand different from that of the preceding lines.

4 The formulaic nature of this line has been used to establish how many letters came to the left of the surviving text.

5 There is room for only a brief identification of the claimant. His statement about the source of the χρηματισμός differs slightly from that of the documents listed above in note 1. In BGU II 578.3, the source is ἀπὸ διαλογῆς δημοσιώσεως; in POxy III 485, παρὰ τοῦ καταλογίου; in PFlor I 69.1, ἐκ τοῦ καταλογείου; and both BGU III 888 and PFlor I 86 lack this section. That the χρηματισμός can be attributed directly to the archidikastes is indicated by PBerlLeih 10.2–3, which is very much like our text in this section.
All documents having this section have a request that the copy of the memorandum be delivered to the debtor (μεταδοθῆναι + the dative) so that he might have personal knowledge of the threatened execution (ἵν' εἰδῇ).
The archidikastes Kallinikos should be added to the list of A. Calabi, "L'ἀρχιδικαστής nei primi tre secoli della dominazione romana," Aegyptus 32 (1952) 406–24 where discussion of this official's duties can be found.

6–7 The archidikastes' order to the strategos is quite formulaic. See BGU II 578.7–9; BGU III 888.1–4; POxy III 485.4–8; and PFlor 68.3–4. None of these has the archidikastes' signature; the authorization, if included, is made in all other documents of this type by someone other than the archidikastes, probably one of his subordinates. Since the χρηματισμός is said to come directly from Kallinikos (line 5), we can assume that he personally issued and signed it. The document was written by a scribe, perhaps the νομογράφος ἀγορᾶς (BGU II 578.8–9 and BGU III 888.4) or the γραμματεὺς καταλογείου (BGU IV 1038.12 and BGU I 239.10).
Pharmouthi 12 = April 7.

8 The sigma and iota before the archidikastes' name are puzzling. Parallel documents go directly from the month and day to the dative address to the archidikastes at the beginning of the claimant's petition to him.
For the address to the archidikastes παρὰ τοῦ N.N., see: BGU II 578.9–11; BGU III 888.5–8; POxy III 485.8–12; PFlor I 86.1; and PFlor I 68.5–6.

9 ff. The arrangement of ideas in the petition is difficult to reconstruct when so little information is presented about the circumstances prompting the petition. Line 9 may either continue the identification of the petitioner, or more likely begin a description of the problem confronted by the claimant. Other διαστολικά begin at this place with a full explanation of the loan(s) made, the contracts drawn up, and the security offered for the loans. Perhaps line 9 with its inclusion of a date and place made reference to a contract drawn up or procedure (of the process of execution) completed through the archidikastes' office in Alexandria. In line 10, another contract is listed, or if there was no contract mentioned in line 9, this initial reference to a contract gives the date and place where the loan to be described later was made. The claimant introduces his petition by stating that someone owes him money: e.g., ὀφειλομένων ἐμοί etc. (BGU III 888.8 ff.) or ἐδάνεισα ... τῷ N.N., etc. (POxy III 485.12). After he has explained that the debtor has defaulted in some way, the petitioner then makes his request to the archidikastes and suggests that he inform local officials about his decision (ἀξιῶ συντάξαι γράψαι etc.).

10 The συγγραφή, as PFamTebt 29.9 n. points out, is "a contract or document drawn up in the agoranomeion of a metropolis or in the grapheion of a village." The grapheion is more likely to have been the place for this Fayum document. As POxy II 238.2–4 n. indicates, the agoranomeion rarely occurs in Fayum papyri.

11 [δραχ]μάς. The amount seems too small in comparison with other documents of loans. [ἐπ]ὶ μεσειτείᾳ ἥ ἐστί [ ]: "in accordance with a mortgage which is ...." μεσιτία is a special form of mortgage used in connection with katoikic land. See Mitteis, Grundz. 131; Preisigke, Girowesen 310, 429–30 and 518–19; Schwarz, Hypothek und Hypallagma (1911) 144; and A.E.R. Boak, "A Petition to an Exegetes", JEA 19 (1933) 141 (= SB V 7568.8). For the prepositional phrase ἐπὶ μεσιτίᾳ: BGU II 445.9; PBour 15 VII 137 (with ὑποθήκη); SB I 5168.21 (with ὑποθήκη); BGU I 68.13; PFamTebt 11.5; and PMich V 232.8. The last two documents clearly show the connection with katoikic land. Further evidence of the μεσιτία can be found in BGU III 907.7–8 and 16–18; BGU II 445.19; PBour 15 VII 141; PLond II 300.8–12 (p. 151); PMich V 238.2 and 17; and PMich V 333.23–24, 37, and 44. The verb μεσιτεύω also is used in connection with katoikic land. See: PStrassb 284.4 and BGU III 709.18.

12 κατὰ δὲ τὴν ἑτ[έρ]αν scil. συγγραφήν.

13 For ὑποθήκη, see the bibliography listed above in the introduction. Typical examples of loans based on ὑποθήκη are: PFlor I 1 = MChrest 243 and BGU III 741 = MChrest 244.

TRANSLATION: [N.N., strategos of the Arsinoite Nome, to N.N.,] scribe of the village of Nestos, greetings. [...] the account ..., take the proper action [... Year (number) of Emperor Caesar Nerva] Trajan Augustus Germanicus [Dacicus, (month and day). Signed by me. To N.N., strategos] of the division of Heraklides [of the Arsinoite Nome, from N.N. Appended is the copy of the communication] of Kallinikos, priest and archidikastes, [which I received, and I request that this be served to N.N. who is identified in the communication in order that he may have knowledge of it. Kallinikos,] priest and archidikastes, to the [strategos] of the division of Heraklides [of the Arsinoite Nome, greetings. Let the copy of the given memorandum be served as appended. Year (number) of Emperor Caesar Nerva Trajan Augustus Germanicus] Dacicus, Pharmouthi 12. [Signed] by Kallinikos, [priest and archidikastes. Pharmouthi 12 (?). Written by N.N. Year (number) of Emperor Caesar Nerva Trajan Augustus Germanicus] Dacicus, Pharmouthi 12. Signed by Kallinikos, priest and archidikastes. Pharmouthi 12 (?). Written by N.N. Year (number) of Emperor Caesar Nerva Trajan Augustus Germanicus Dacicus, Pharmouthi ... to Kallinikos, priest, archidikastes, and supervisor of the chrematistae and of the other courts, from N.N. ...] from the present year in Alexandria [...] ... according to a contract drawn up through [the record office of the same division in Nestos (?) in the (number) year of Trajan, the lord, (month and day) ...] twelve drachmas in accordance with a mortgage which is [...] and according to the other [contract (?)] in the third year [...] ... is the deposit in the aforesaid [year (?) ...]....

Nr. 2474 Appeal for Exemption from Liturgy (?)

Arsinoite Nome (?)
10.8 × 5.2 cm ii/iii A.D.

P. 21886. The appeal preserved by this medium dark brown papyrus was originally published in BASP 12 (1975) 81–84. On the back are accounts.

Several words or portions of words indicate that the document was probably an appeal for exemption from a liturgy, perhaps the πενθήμερος, by Ptolemaios who, as a victor in the sacred games (ἱερονίκης), would have been exempt from liturgies. Restorations in lines 1–2 (κατὰ τὰ ... [κελευσ]θέντα) and in lines 3–4 ([πενθ]ή-μερον), if correct, suggest that an order had been issued by the prefect through a strategos to initiate the πενθήμερος, a liturgical service which was obligatory for all except those specifically exempt from it. Although Ptolemaios, a sacred games victor (see 14 n.), should have been exempt, it seems that he was nominated for liturgical (penthemeral) service, and, to contest this undeserved nomination, he secured the service of an advocate (ῥήτωρ, line 13) Sarapion, and through him filed an appeal which must have documented Ptolemaios' appeal and reasons for seeking exemption. Despite the loss of details of the case and appeal, other words in the text seem to support the interpretation presented above. See below the commentary on ἀπολυθῆν[αι] (line 9) and ἄνεσιν (line 10).

For the penthemeros, see Sijpesteijn, Penthemeros-Certificates 8. On the obligatory nature of the penthemeros, see ArchP 6 (1920) 144, and PStrassb 18. For additional bibliography and listing of certificates, see C. Préaux, "Certificat de prestation de corvée (P. Brooklyn gr. 7)," CÉ 39 (1964) 120–25; PMich X 595; CÉ 53 (1978) 133 ff.; BASP 16 (1979) 131–35; ZPE 41 (1981) 260 ff.; and ZPE 42 (1981) 116. On exemptions, see Sijpesteijn 9 and the texts cited in his note 3. Further information about exemption or remission can be found in N. Lewis, "Exemption from Liturgy in Roman Egypt," Actes du Xe Congrès International de Papyrologues (1964) 60–79, an "Exemption from Liturgy," Atti dell'XI Congresso Internazionale di Papirologia (1965) 508–41.

κατὰ τὰ ὑπὸ τῶν πρου[παρχόντων κελευσ]-
θέντα ἄχρις ἂν ἃ ὤφει[λ]
πεπλήρωται ἐκ τῶν [πενθ(?)]-

ἥμερον ἔκκειται σ[ ]
5 κατὰ τὸ ἀναγκαῖον τ̣[ ]
ἀξιῶν τὰ διὰ τοῦτο [ἃ ἀπε]-
φήνατο κατὰ ὑπ[ἀντίγραφον]
ἑξῆς ὑπέταξα ἵν[α]
τεῖται ἀπολυθῆν̣[αι]
10 τὴν ἄνεσιν τῶν [ ]
ἐστι δὲ τοῦ ὑπομν̣[ήματος ἀντίγραφον]
(ἔτους) τρισκαιδεκάτ[ου]
Σ̣α̣ρ̣απίων ῥ̣ήτω[ρ εἶπεν]
[Πτολ]ε̣μαίου ἱερον̣[ίκου (?)]
. . . .

12 L = (ἔτους)

9–10 ἄνεσις is used several times of remission from liturgy in PGiss 59. See esp. 2 n. on page III 14 where ἀπολυθείς is used in conjunction with ἄνεσις in a statement about exemption. Note also PFlor III 312.4–5 and PPhil 1.39–40 where ἀπολύειν is used of remission from liturgy.

14 Perhaps ἱεροπ̣[οιοῦ] or, more likely, if liturgical service is involved, ἱερον[ίκου], since such a person was exempt from liturgies (see BGU I 119.8 and PTebt II 286.13). Ptolemaios or Sarapion may have stressed this title in seeking exemption from liturgical service improperly assigned to the sacred games victor.

Nr. 2475 Oath

Philadelphia
11 × 15.8 cm November 2, 138 A.D.

P. 21726. The text is surrounded by a margin of about 2 cm on all sides, with only a portion of the upper right corner missing. Damage has been made by the loss of a horizontal strip at the end of line 4 where only the tops and traces of the bottoms of several letters can be seen. The writing is an upright, average-sized cursive which has been made by an experienced hand. On the back are parts of ten lines of a very faded text in which only a few individual words can be read.

An oath made at Philadelphia by persons whose names have not been included (or have been imperfectly preserved) and whose general identification perhaps occurred at the end of the damaged fourth line has been written by the nomographos Horion. Mention is made of cultivation (γεωργία) or cultivation rights which have been distributed among or given to the individuals who have sworn on oath about the veracity of their action. There is no trace of any line preceding the top margin, but the irregularly broken top of the papyrus and the possible reading in line 4 (τοῦς π̣ρ̣[ο]γ̣ε̣γρ̣(αμμένους)) suggest that more information about these persons and their situation requiring an oath was presented in a text to which the oath was appended.

Despite the loss of the sections providing complete information about the function of the oath, a phrase preserved in the text suggests what these residents of Philadelphia were subscribing to by their oath. The words [ἀ]ν̣α̣δεδομένη γεωργία̣ (line 5) indicate that the individuals swearing the oath have been assigned the liturgical duty of cultivating land in Philadelphia, perhaps on one of the estates (οὐσίαι) near that village. A similar phrase apparently appears in another document from Philadelphia (SB VI 9224.9–11) where an individual is described as [ἀνα]δ̣[ε]δ[ο]-μ[έν]ο̣ς εἰς γεωργίαν τῆς [Μ]αικ[ην]ατια̣ν[ῆς] οὐσίας (for comments on this text and the poorly preserved reading, see Préaux, CÉ 26 (1951) 424–25).

As Wilcken ArchP I (1900) 154 had already theorized, it seems clear now that the responsibility of cultivating the government-owned estates was indeed in some cases assigned to farmers as a liturgical duty and not merely leased to tenant farmers (δημόσιοι γεωργοί). After the assignment of the liturgy, the farmers were required to take an oath of faithful performance, just as other appointees to liturgic office customarily did. **2475** is therefore an oath of office taken by these residents of Philadelphia assigned to cultivate government-owned land on a liturgical basis. For liturgical oaths see Seidl, Eid 76–80; PLeit 12; BGU XIII, p. 68; and ZPE 28 (1978) 245–48.

Φιλαδελ̣φείας, ἐ̣π̣ιδεδ̣ώκαμεν καὶ ὀ̣[μ]νύο[μεν τὴν]
Αὐ̣τοκρ̣άτορος Καίσαρος Τίτου Αἰλίου Ἁδρι[ανοῦ]
[Ἀν]τ̣ω̣ν̣είνου Σεβαστοῦ Εὐσεβοῦς τύχ̣ην̣ [ἐ]ξ̣ ὑ̣γ̣[ιο]ῦ̣ς
[καὶ] ἐπ᾽ ἀληθείας το̣ὺς π̣ρ̣[ο]γ̣ε̣γρ̣(αμμένους) . . . . [.] . . . . (   )
5 [. . .]ειν τῇ [ἀ]ν̣α̣δεδομένῃ γεωργία̣ ἢ ἔνοχοι εἴη(μεν)
τ[ῷ̣] ὅρκῳ. ἔγραψεν ὑπὲρ αὐτῶν καὶ εἰκόνικ(εν)
φαμένων μὴ εἰδέναι γράμ(ματα) Ὡρίων νομογρ(άφος)
(ἔτους) β Αὐτοκράτορος Καίσαρος Τίτου Αἰλίου
Ἁδριανοῦ Ἀντωνείνου Σεβαστοῦ Εὐσεβοῦς
10 Ἁθὺρ ς̄

8 L = (ἔτους)

1 For an example of the type of information which would have preceded the oath, see PLeit 12 and the references cited in that study.

4 τοὺς π̣ρ̣[ο]γ̣ε̣γρ̣(αμμένους). The reading is consistent with the letter traces which survive, but it is by no means secure. The abbreviation sign is unmistakable. Words at the end of the line may have included the names of the individuals, their titles or profession, and/or part of the infinitive (taking a dative case) required by the verb ὀμνύομεν in line 1. The traces are too poorly preserved to interpret.

5 The infinitive or its final part appeared here, perhaps ὑπηρετῆσ]ειν.
For ἀναδιδόναι as a technical term for the assignment of a liturgy see Preisigke, Fachwörter s. v.; PLeit 5; PSI XII 1243.7–8; SB VI 9224.9; PMich IX 529; 604; and BASP 12 (1975) 111–12.

6–7 εἰκόνικ(εν) φαμένων μὴ εἰδέναι γράμ(ματα) Ὡρίων νομογρ(άφος). εἰκονίζειν occurs frequently in documents in which a nomographos writes and signs for illiterate declarants. His statement indicates that he vouches for the identity of the individuals.

See, for example, BGU I 17.24; SB V 7515 passim; POsl II 36.15; PFay 36.23–24; PMeyer 4.26; PFamTebt 28.23; SB VI 9320.60; and BGU XIII 2246.18–19.
Horion the nomographos is otherwise unattested.

TRANSLATION: At Philadelphia, we have presented (this) and we swear by the fortune of Emperor Caesar Titus Aelius Hadrian Antoninus Augustus Pius that honestly and truthfully the aforementioned [N.N. and N.N. will ...] the cultivation which has been assigned or may we be liable to the penalty of the oath. Horion, the nomographos, has written for them and verified their identity, since they say that they are illiterate. Year 2 of Emperor Caesar Titus Aelius Hadrian Antoninus Augustus Pius, Hathyr 6.

Nr. 2476 Resignation of Claims to an Estate

Tebtunis
19.8 × 9.5 cm — 59/60 A.D.

P.21760. Broken at the left side and bottom, with a margin of about 2 cm at the top. There are many holes and gaps in this medium dark brown papyrus, but almost all of the text can be read or restored. The average-sized, upright cursive writing has been made by an experienced hand. There is no writing on the back.

Papontos, son of Orsenouphis and resident of Tebtunis, has received 400 silver drachmas from his father and has given up his claim to an inheritance consisting of a house and court or a portion of them. The cash payment has been made by his father, who is still alive, and it probably was the basis for Papontos' resignation of his claim on the property which eventually will be inherited by Orsenouphis' other sons. Papontos further agrees not to take legal action in the future against his father or brothers to regain what he has given up.

Provision for Papontos' eventual receipt of the house and court was made in an alimentary contract (συγγραφὴ τροφῖτις) drawn up by Orsenouphis and his wife Thenmaron when they were married. Alimentary contracts were "property settlements entered into by persons already united in marriage (or ... made by the husband's parents with the wife) and having their marriage as a pre-requisite" (PMich II 121 Recto II, ii, introd. p. 30). For other first century Tebtunis alimentary contracts and further discussion about them, see JEA 12 (1926) 100–109; PMich V 238.149; PMich V 322a.27–28; and PIFAO 13 (where additional bibliography can be found).

The contract apparently contained detailed information about the property arrangements made by Orsenouphis and Thenmaron for their children. Only the provision made for Papontos is to be changed by this transaction, for the agreement expressly states that other conditions of the contract and other provisions for property division remain valid and unchanged.

In his agreement Papontos does not indicate why he has chosen to accept a cash payment in return for resigning his claim to the house and court, nor does PTebt II

380 (67 A.D.), the most similar of extant documents to ours, contain the reason for the resignation of a claim to an inheritance. Indeed, PTebt II 380 does not even indicate the consideration given to a sister who has ceded to her brother all prospective rights to the estate of a still living father. Perhaps she too has received a cash payment or dowry for surrendering her claim to the inheritance.

Three other Tebtunis resignations of claims to inheritance have been made by women: PMich V 350 (37 A.D.), in which a daughter gives up her claim to an inheritance in return for a dowry at the time of her marriage; PMich V 351 (44 A.D.), in which a sister cedes to her halfsister her share of a building left by their mother (the basis for the release is not given); and PMich V 352 (46 A.D.), in which two sisters for money release their claims to some property given as a marriage portion to a third sister by their mother.

For other information about resignation of claims, see the documents cited above and PFamTebt 17 (117 A.D.), a letter in which the writer renounces his heritage to avoid obligations or debts connected with it.

[ἀντίγραφον ὁμολογί]ας. ἔτους ἕκτ[ου Νέ]ρωνος Κλαυδ[ίου]
[Καίσαρος Σεβαστοῦ Γε]ρμανικοῦ Αὐ[τοκ]ράτορος μη[ν]ὸς
[± εἰ]κάδι [ἐ]ν Τεβ[τύ]νι τῆς Πολέμωνος
[μερίδος τοῦ Ἀρσι]νοί[το]υ νομο[ῦ]. ὁμ[ο]λογεῖ Πα[ποντ]ῶς
5 [ὡς ἐτῶν εἴκοσ]ι δύο οὐλὴ σεα[γόνι] δεξιᾷ τῶι ἑαυτοῦ
πατρὶ Ὀρσενοῦφ]ι Παποντῶτος [ὡς ἐ]τῶν τεσσ[ε]ρ[άκο]ντα
[οὐλὴ ± 15]ωι ἀπέχειν [παρ'] αὐτοῦ παραχρῆμα
[διὰ χειρὸς ἐξ οἴκο]υ ἀργυρ[ίο]υ δραχμὰς τετρακοσίας
[καταλειφθησομένας] αὐ[τ]ῶι ὑπ[ὸ] τοῦ προγεγραμ[μέ]-
10 [νου πατρὸς αὐτο]ῦ Ὀρσενο[ύ]φεως μετὰ τὴν ἑαυτ[οῦ]
[τελευτὴν καὶ καθ]εσταμένας αὐτῶι δοθῆναι ὑπὲρ πρεσ-
[βείας ἐξίσταντο]ς τοῦ ὁμολογοῦν[τ]ος τῆς ὑπαρχούσης
[τῶι αὐτῶι Ὀρσενοῦ]φι οἰκ[ί]ας καὶ αὐ[λ]ῆς ἐν τῇ προγεγραμ-
[μένῃ κώμῃ Τεβ]τύνι ἐφ' ἧς ἔθετο τῶι υἱῶι Πα[ποντῶ]-
15 [τι πρὸς τὴν ἑα]υτοῦ γυναῖκα Θε[ν]μάρωνα . [...]
[συγγραφῆς τ]ροφίτ[ι]δος ἣν κ[αὶ] μένιν κυρ[ί]αν ἐν
[± 10 ἑτ]έραι[ς δι]αστολαῖς καὶ περὶ ἑτέρας μεριτ-
[είας καὶ μὴ ἐπελε]ύσε[σθ]αι τὸν ὁμολογοῦντα Παπον-
[τῶτα ἐπὶ τὸν πατέρ]αν Ὀρσενοῦφιν μηδὲ ἐπὶ τοὺς τούτου
20 [υἱοὺς ὄντας δὲ καὶ το]ῦ Παποντῶτος ἀδελφοὺς περὶ ὧν
[προγέγραπται καθό]τι πρόκιται. ὑπ[ο]γραφεὺς τοῦ μὲν
[ὁμολογοῦντος N.N.] Πτολεμαί[ο]υ ὡς ἐτῶν τεσσαρά-
[κοντα --- οὐλὴ ----- ἐξ ἀρισ]τερῶν, καὶ τοῦ ἄλλου
[N.N., son of N.N., ὡς ἐτῶν]
. . . .

5 σιαγόνι 16 μένειν 19 πατέρα

4 Papontos is a very common name in the Arsinoite Nome. It occurs frequently, for example, in the grapheion registers from Tebtunis, as does the name of the father, Orsenouphis. Possible reference in the Tebtunis documents and registers to Orsenouphis and his father, who was also named Papontos (line 6), are: PMich V 238. v. 234, a ὁμολογία of 46 A.D. of Papontos with Orsenouphis, and PMich V 227, a petition of about 47 A.D. to a strategos by an Orsenouphis, son of Papontos, who is also called Chales and was a weaver. For other references, see below line 15 and lines 17–18.

5 Papontos' age was probably 22 years, since his father was only about 40 years old (lines 6–7).

9 [καταλειφθησομένας]. See PMich V 350.10 and 26, and PTebt II 380.22–23. The perfect participle (καταλελιμμένας) is used in PMich V 351.9, because there the mother who left the money has already died. In our document, as in the two former ones, the parent is still living.

11–12 ὑπὲρ πρεσ[βείας (?)]. For πρεσβεῖα as the inheritance right of the eldest son, see LSJ s.v. It does not occur in the papyri with this meaning, but cf. PMich V 326.11 (48 A.D.): εἰς πρεσβυτερίας λόγον, "on account of his being the eldest". The limited space in our document favors the shorter form.

12 [ἐξίσταντο]ς. The verb is frequently used in documents recording a resignation of inheritance rights. See PMich V 350; 351; 352; PTebt II 380; and PFamTebt 17. The claim which is renounced is normally expressed in the genitive case, and, if it has been ceded to someone else, that person is indicated in the dative case.

14–16 ἐφ' ἧς ἔθετο ... [συγγραφῆς τ]ροφίτ[ι]δος: cf. PMich V 238.149 (46 A.D.) and PMich V 322a.27–28 (46 A.D.), both from Tebtunis. The contract has been drawn up by Orsenouphis and his wife for their son Papontos, and among its provisions was the eventual transfer of a house and court to him, the property to which he has now resigned his claim.

15 Θε[ν]μάρωνα. See PMich V 238 iii. 117, a grapheion register of 46 A.D. from Tebtunis, where record is made of a ὁμολογία of Papontos (Orsenouphis' father?) and others with (πρὸς) Θενμάρωνα.

16–18 The other provisions and division of property dealt with other properties owned by Orsenouphis and Thenmaron. Since these are not affected by Papontos' resignation of claims, they are to remain valid.
It is tempting to see a reference to the other arrangements for property division in PMich V 238 v. 236 (46 A.D.): ὁμολογία Ὀρσενούφιος πρὸς τοὺς υείοὺς μεριτείας. This may be the ἑτέρα μεριτεῖα referred to in lines 17–18 of our document.

18 ff. The pledge not to take action to recover the things which have been ceded is a regular feature of the agreement. See, e.g., PTebt II 380; PMich V 351; and 352.

21 ff. On the ὑπογραφεύς, see Youtie, ZPE 17 (1975) 201–21. A Sarapion, son of Ptolemaios, appears as hypographeus in PMich II 126.27–28 (46–49 A.D., Tebtunis).

TRANSLATION: [Copy of an agreement]. The sixth year of Nero Claudius [Caesar Augustus] Germanicus Emperor on the twenty-[...] day of the month [...] in Tebtunis of the [division] of Polemon of the Arsinoite Nome. Papontos, [about twenty-]two years old, with a scar on his right cheek, acknowledges to his own [father Orsenouphis,] son of Papontos, about forty[-?] years old, [with a scar on his ...,] that he has received from him forthwith [from hand to hand, out of the house] four hundred silver drachmas [which will be left?] to him by his aforementioned father Orsenouphis after his [death and] which have been set aside to be given to him because of [his right as elder,] while the acknowledging party [has resigned his claim to] the house and court belonging to [the same Orsenouphis] in the afore-

mentioned [village] Tebtunis, as stipulated in the alimentary [contract] which he made for his son Papontos with his wife Thenmaron, [daughter of N.N.,] which (contract) also remains valid in [...] the other provisions and concerning the other division of property, and that he Papontos the acknowledging party will [not] proceed [against his father] Orsenouphis nor against his [present sons who are also] Papontos' brothers concerning the things which [have been stated above] as aforesaid. Signatory on the one hand for [the acknowledging party, N.N.,] son of Ptolemaios, about 40(?) years old, [with a scar on his] left [...] and for the other property, [N.N., son of N.N., etc. ...] ....

Nr. 2477 Sale of a Theban Handmill

Arsinoite Nome
8 × 8.6 cm i A.D.

P.21678. Broken at the top, right side and bottom, with an irregular break on the left side. Most of the extant lines can be restored, despite holes and some abrasion of ink. The writing of this dark brown papyrus has been made by two different hands, both typically first century A.D. in letter formation. The first hand is an upright, experienced, small cursive, while the second is a more deliberate hand which has produced larger, bolder, and more individually formed letters than the first, very similar to the second hand of PMert I 10 (21 A.D.). There is no writing on the back.

The papyrus contains the concluding sections of the sale of a Theban handmill, with its accompanying pedestal and handle, to Paesis by an individual whose name has been imperfectly preserved. The sale price for the equipment was 28 silver drachmas.

Restorations have been made through two other records of sale of a Theban handmill, SB V 8255 (= PAthen 25; 61 A.D., Karanis), which unfortunately lacks the indication of price paid, and PMich IX 550 (99 A.D., Karanis), in which the equipment has been sold for 28 silver drachmas, the price recorded also in our document. Other references to these millstones can be found in leases of mills, such as POxy II 278 = MChrest 165.4–5 (17 A.D., at a rent of 2 drachmas 3 obols per month, but with a value of 100 silver drachmas); PRyl II 167.10ff. (39 A.D., at Euhemeria, a mill with three Theban millstones); and BGU IV 1067.5 (101/2 A.D., at Theadelphia, a mill with five Theban millstones). There are also some wills in which millstones have been included as part of the inheritance: BGU I 251.17 (81 A.D.); III 719.10 (ca. 81 A.D.); and I 183.19, 43 (85 A.D.).

The type of grain mill exchanged in this sale consisted of three parts: the upper stone (μύλος), the handle (κώπη), and the lower stone (τράπεζα). The top surface of the upper stone was hollowed out as a reservoir for the grain, and a slot in the bottom of the stone fed the grain to the grinding surface. Through slots at two ends of the upper stone, a handle was inserted and fitted over a pivot at the back of the

stones. The lower stone, usually somewhat larger than the upper stone, served as a stationary grinding surface over which the operator, using the handle, moved the upper stone back and forth. Both grinding surfaces were striated with incised lines to produce better grinding. A detailed description of this type of grain mill (with illustrations and dimensions) can be found in J.W. Graham, Excavations at Olynthus, vol. 8 (1938) 326–30. The functions of these parts of the grain mill are discussed also in PAthen 25 (= SB V 8255). 8 n. L.A. Moritz, Grain-mills and Flour in Classical Antiquity (1958) describes and discusses not only the Olynthian type of grain mill (pp. 42–52), but also rotary handmills of various types (pp. 103–21).

. . . .

[τὴν συνκεχωρημένην τιμὴν ἐκ πλήρους διὰ χειρὸς]
ẹ̓[ξ] ọἴκου κạὶ [βε]βαιώσιν τὸν ὁμολο[γοῦντα]
μ̣[...]πατọ( ) τὴν πρᾶσιν πάσῃ βε[βαιώσει.]
ὑπογραφεὺς τοῦ μὲν ὁμολογ`ό´ῦ[ντος N.N.]
5 Μύσθου ὡς (ἐτῶν) ν οὐ(λὴ) ὀφρ(ύι)(ἀριστερạ̃), τοῦ δὲ ἄλ[λου]
Πạ[μ]μ̣ένης Θέωνο(ς) ὡς (ἐτῶν) νε οὐ(λὴ) μήλ(ω̣).[ ]
(2H) [...] . . . ασ.[...] . . . . ὁμο[λογῶ]
[π]επρακένα[ι] τῶι Παήσ̣[ι τὸν]
[ὑ]πάρχοντά μοι μύλ[ον]
10 [Θ]η̣βαειкὸν σὺν τραπέ̣[ζῃ καὶ κώπῃ, τοῦτον]
[τ]ọιοῦτον ἀναπόριφον [καὶ]
ạ̓πέχωι τὴν τιμὴν ạ̓[ργυρίου δραχμὰς]
ẹἴκ̣οσει ὀκτῷ̣ καὶ βεβ̣[αιώσω ὡς πρόκειται]

. . . .

2 βεβαιώσειν 5 Pap. has 10 [Θ]ηβαικόν 12 ἀπέηω 13 εἴκοσι

1 Only a few traces of letters can be seen at the break. Restorations are e.g. based on SB V 8255.
3 μ̣[...]πατọ( ): either the sellers's or his father's name, unless this is the name of Paesis' father, with Paesis' name at the end of line 2. The first letter has a long upward sweeping stroke which could belong to a mu.
4–6 On the hypographeus, see Youtie, ZPE 17 (1975) 201–21. Pammenes, son of Theon, is otherwise unattested as hypographeus.
5 οὐ(λὴ) ὀφρ(ύι) (ἀριστερạ̃). The curving stroke following ὀφρ(ύι) appears to be a symbol indicating the brow on which the scar can be found. It is similar to the curving symbol for (αὐτός), and, therefore, probably is best interpreted as (ἀριστερός) which also begins with an alpha (represented by the stroke ∫).
7 Large holes in this line prevent us from knowing who the seller of the millstone was.
9–11 For restorations, see SB V 8255.8–9 and 18–19.
10 According to Husselman, PMich IX 550 introd., "The significance of Θηβαικός in connection with a mill is uncertain"; but see Reil, Gewerbe 28: "Mühlen aus thebanischem Stein"; and J.W. Graham, Excavations at Olynthus, vol. 8 (1938) 330: "The material, which is granite, as well as the epithet Θηβαικός, shows that they were locally manufactured." The millstone, therefore, received its name "Theban" from the principal center of its manufacture or from the principal source of the granite from which it was manufactured.
11 On the use of ἀναπόριφον in contracts dealing with inanimate movables, see Pringsheim, Sale 492f. The phrase τοῦτον τοιοῦτον ἀναπόριφον occurs usually in contracts of sale of slaves or animals (Pringsheim 481ff.).

TRANSLATION: [and that N.N. has received the price agreed upon in full from hand to hand] out of the house, and the acknowledging party [N.N.] guarantees the sale with every guarantee. Signatory for the acknowledging party is [N.N.,] son of Mysthes, about 50 years old with a scar on his left eyebrow; and that of the other party is Pammenes, son of Theon, about 55 years old, with a scar on his [...] cheek. (2H) [I, N.N., son of N.N.,] acknowledge that I have sold to Paesis the Theban millstone belonging to me with the pedestal [and handle,] just as it is, unreturnable [...] and I have received the price of twenty-eight silver drachmas and I will guarantee [as aforesaid] ....

Nr. 2478 Sale of Part of a House

Arsinoite Nome
12.8 × 7.5 cm 81–96 A.D.

P. 21531. Broken at the left and right sides and at the bottom, with a top margin of about 2 cm. The writing of this medium light brown papyrus is a small to average-sized, upright, experienced cursive. There is no writing on the back.

The papyrus is a contract of sale of three-eighths of a house and perhaps a court by several owners to a woman named Aphrodite. The sellers' names have not all been preserved, and their exact number as well as their place of residence is uncertain.

The contract is a standard form of ὁμολογία frequently attested for sales during the Roman period. According to Pringsheim, Sale 109f., such contracts normally had the form: ὁμολογεῖ A. to B. πεπρακέναι αὐτῷ κατὰ τήνδε τὴν ὁμολογίαν (object) καὶ ἀπέχειν ... τὴν συγκεχωρημένην τιμὴν ... καὶ βεβαιώσειν .... **2478** includes all of these regular elements of the homologia.

Lists of sales of houses can be found in Johnson, Roman Egypt 257–60, and Montevecchi, Aegyptus 21 (1941) 93ff. Additions to these lists are given in the introductions to PMich X 583 and to PVindobTandem 24. Recently published documents not included in these lists are: PVindobTandem 25; 26 (note also pp. 317f. for another fragment of this sale); and PStrassb 585. Two sales listed in PVindobTandem 24 have subsequently been published as SB XII 10784 and XIII 11233.

[ἔτους – – – –]ọυ Αὐτοκράτορος Καίσαρος Δομιτιανοῦ̣ [Σεβαστοῦ Γερ-
μανικοῦ, (month and day), (place?), N.N.]
[ὡς (ἐτῶν) (number) οὐλὴ] π̣ήχει ἀριστερῶι κ[α]ὶ Ἑριεὺς ὡς (ἐτῶν) κ̣[ ]
[– – – – – – – –].τ̣.ονοις σẹ [...] Ἀ̣χιλλίδος τῆ[ς]
[– – – – – – – –].ου ὡς (ἐτῶν) λς [ο]ὐλῆι ποδὶ ἀριστερ[ῷ̣]

5 [ὁμολογοῦμεν πεπ]ρακέναι αὐτῆι Ἀφροδείτηι κα[τὰ τήνδε τὴν ὁμολογίαν
ἀπὸ τοῦ νῦν ἐπὶ τὸν ἅπαντα χρόνον]
[τὸ ὑπάρχον ἡμ]ῖ̣ν τέταρτον ὄγδουν μέρος οἰκίας κ̣α[ὶ αὐλῆς (?) – – – ὧν
γείτονες τῆς οἰκίας καὶ τῆς]
[αὐλῆς ν̣ότου N.N.] . . ο̣ς τοῦ Ὡρίωνος τόποι, βορρᾶ κ̣[– – – λιβὸς – – –
ἀπηλιώτου – – – καὶ ἀπέχειν τὴν]
[συνκεχωρημέ]νην τιμὴν πᾶσαν ἐκ πλήρου̣[ς παραχρῆμα διὰ χειρὸς ἐξ
οἴκου καὶ βεβαιώσειν τοὺς]
[ὁμολογοῦντας τὸ] κατὰ τὴν [πρᾶσ]ι̣ν ταύτη̣ν [πεπράμενον πάσῃ βεβαιώσι
καὶ παρέξεσθαι αὐτὸ ἀνέπαφον]
10 [καὶ καθαρὸν ἀ]π̣ὸ παντο̣ς [ὀ]φ̣[ειλ]ή̣ματος δη̣[μοσίου μέχρι – – –, ἀπὸ δὲ
ἰδιωτικῶν ἐπὶ τὸν ἅπαντα χρόνον]
[– – – – μηδ' ἐ]μποιούμενον αὐτοῦ μηδέ[να μηδὲ κωλύοντα τὴν Ἀφρο-
δείτην μηδὲ τ̣οὺς παρ' αὐτῆς]
[– – – – ἀνοικο]δομοῦντες καὶ ἐνοικοῦντε[ς]
[– – – – καὶ πρὸς] τὰ προκείμενα μηδὲν [τοὺς ὁμολογοῦντας ἐνκαλεῖν μηδὲ
ἐπελεύσεσθαι τρόπῳ μηδενί,]
[ἐὰν δὲ μὴ βεβ]αιῶσι καθ' ἃ γέγραπται, ἀπ[οτισάτωσαν]
15 [– – – – – – – –]α̣ρις καὶ Πεθεῦ[ς] καὶ Ταθα̣[ ]
[– – – – – – – –] . ι̣ανης Ἀκοῦς Φαύ̣σ̣του [ ]
[– – – ὡς (ἐτῶν)] τριάκοντα οὐ̣λὴ̣ι μή[λῳ]
[– – – – – – – –] . διὰ τὸ κεχωρηκέ̣ν̣αι εἰ[ς]
[– – – – – – – ὑ]πογρα̣φεὺς Ἥρων Σατύρου [ ]
20 [– – – – – – – –] . . . [. . . .]τε βεβ[αιω-]

. . . .

2, 4 ⌊ = (ἐτῶν)

1 The contracts for sale usually have the place name following the date.

2–4 These lines fully identified all parties involved in the sale. It is not certain how many owners have sold the property. At least three names, perhaps more, were given in these lines. Line 5 (αὐτῆι) suggests that Aphrodite was named here also, probably with her guardian (κύριος), and the age and identifying scar (line 4) may have belonged to either of them. The number of parties is obscured not only by loss of text here, but also by losses in lines 15 ff., where another series of names seems to occur, none of which is identical to the extant names at the beginning of the document. Although the exact length of lines cannot be ascertained, it appears that lines 1–4 have only enough space for about three or four owners and for Aphrodite and her guardian.

5–14 The material presented in these lines is very formulaic, and exempli gratia restorations have been made from the many parallel contracts for sale of a house. For comments on the technical phrases and the various parts of contracts of sale, see BGU VII 1643; PMich X 583; and PVindobTandem 26 (and addenda pp. 317 f.).

11 [μηδ' ἐ]μποιούμενον αὐτοῦ μηδέ[να μηδὲ κωλύοντα, etc.]: cf. BGU I 350.11–12 and PStrassb 151.19 ff.

12 Read [ἀνοικο]δομοῦντας καὶ ἐνοικοῦντα[ς]. For a longer list of participles, see PMich VI 428.9 (where ἐνοικοῦντας is included), and PMich X 583.17–20 (where ἀνοικοδομοῦντας appears in lines 18–19).

14 The penalties for not fulfilling the guarantees are normally specified in detail. Frequently they include repayment of double the price (τὴν τιμὴν διπλῆν), plus payments for damages (τὰ βλάβη) or expenses (τὰ δαπανήματα) and for a fine (ἐπίτιμον), with an equal amount payable to the treasury (εἰς τὸ δημόσιον τὰς ἴσας). Some or all of these penalties were recorded here.

15–20 See 2–4 n. for the names in these lines. Information included in contracts following the penalties section varies in form and content from document to document, but usually the sellers and buyers acknowledge in abbreviated clauses that they have respectively sold and bought the property. The signatories attach their names and descriptions (line 17 is perhaps the identification of the sellers' hypographeus), and finally they indicate that they sign for the attesting parties. The phrase in line 18 (διὰ τὸ κεχωρηκέναι εἰ[ς]) perhaps refers to the absence of one or more sellers.

19 The hypographeus Heron is unattested in extant documents. If another signatory was identified in line 17, Heron signed for Aphrodite.

TRANSLATION (1–14): [The (number) year] of Emperor Caesar Domitian [Augustus Germanicus, (month and day, place?). N.N., about (number) years old, with a scar] on the left forearm and Herieus, about twenty-[ ] years old [...] Achillis, daughter of [...] about 36 years old, with a scar on the left foot [... We acknowledge] that we have sold to the same Aphrodite in accordance with [this agreement from now for all time] three-eighths of a [commonly owned] house and [court (?), of which house and court the neighboring areas on the south are] lots belonging to [N.N.,] son of Horion; on the north [...; on the west ..., and on the east .... And we have received] the entire price [agreed upon,] in full, [forthwith from hand to hand out of the house, and we the acknowledging parties will guarantee the property sold] in accordance with this sale [with full guarantees; and we will deliver the property unencumbered and free] from every public debt [until ..., but from private debts for all time ...; and we will see that] no one makes a claim against it [nor hinders Aphrodite nor her heirs from ... and] rebuilding and occupying the premises [...] and with regard to the terms [the acknowledging parties make] no [accusation nor will they bring suit in any way; and if they do not] fulfil the guarantees as they have been written, then let them pay [...] ....

Nr. 2479 Sale of a Donkey and two Foals

Arsinoite Nome
10.8 × 8.6 cm 98–117 A.D.

P. 25133. Folded three times horizontally and two times vertically. Broken at the top and on the left side with a lower margin of about 1.0 cm. The writing is upright and of average size and has an irregular and ambiguous formation of letters. There is no writing on the back.

The text preserves the conclusion of a sale of a mare and two female foals. Names of the persons involved in the sale have been lost. Many records of donkey sales are

extant, and the information which can be collated from them indicates that this record of sale exhibits no significantly unusual features. Noteworthy, perhaps, is the fact that two foals are included in the sale, for most records now published refer to the sale of a single animal, whether male or female, young or mature. The price of about 70 drachmas seems somewhat low in comparison with other sales, especially since three animals have been sold. For mares, the lowest sale prices are: 56 drachmas (PFay 92, 126 A.D.); 60 drachmas (PAberd 55, 117–38 A.D.); and 64 drachmas (PLond II 313, p. 197, 148 A.D.). Other sale prices for mares in the second century range from 106 to 348 drachmas, with about 150 drachmas being the average.

There are five documents which record the sale of a mare and a foal: SPP XXII 20 (4 A.D., price lost); PStrassb 251 (69/79 A.D., less than 100 drachmas); PMert III 120 (i/ii A.D., price lost); CPR VI 2 (144 A.D., 88 drachmas); and PLond II 339, p. 200 (179 A.D., 160 drachmas).

The latest and most complete discussion and list of donkey sales can be found in CPR VI 2. Earlier studies and lists are: Johnson, Roman Egypt 230–31; O. Montevecchi, Aegyptus 19 (1939) 33 ff.; Johnson and West, Byz. Egypt: Econ. Stud. (1967) 212–13; and POxy XLIII 3143 (introd.). Another sale document can be found in ZPE 37 (1980) 205 ff.

. . . .

[......] . . [. .]σ̣ . β̣[.]ρ̣ε̣ι . β̣......
[......]ου. ὁμολογῶι πεπρα-
[κέναι σ]οὶ τὴν ὑπάρχουσάν μοι
ὄνον θήλειαν καὶ πώλους
5 [θ]η[λ]είας δύωι ἀργυρίου
[δραχ]μ̣ῶν ἑβδομήκοντα
[... κ]α̣ὶ ἀπέχωι τὴν τιμὴ[ν]
[ἐκ πλ]ήρους. ἡ̣ χεὶρ ⟨ἥ⟩δε κ̣[υ]-
ρία ἔστω ὡς ἐν δημοσίωι
10 κατακεχωρισμένηι –
(ἔ̣τ̣ο̣υ̣ς̣) . . [Αὐ]τοκράτορος Καίσαρος
[Νέρουα] Τραιανοῦ Σεβαστοῦ
[Γερμαν]ικοῦ Δακικοῦ. ἐμ μ̣η-
[νί ......] . –

2 ὁμολογῶ 5 δύο 7 ἀπέχω 10 κατακεχωρισμένη

11 ∟ = (ἔτους) 13 ἐν

6–7 The sale price continues from line 6.
8–10 On this formula, see Hässler, Die Bedeutung der Kyria-Klausel in den Papyrusurkunden (1960).
11 The regnal year is only partly preserved and is difficult to read. Tops of two letters can be seen, perhaps epsilon joined to another letter.

TRANSLATION: ... I agree that I have sold to you the mare belonging to me as well as two female foals for seventy-[...] silver drachmas, and I have received the price in full. This receipt shall be valid as if it had been publicy registered. Year ... of Emperor Caesar [Nerva] Trajan Augustus Germanicus Dacicus, in the month [...].

Nr. 2480 Sale of a Donkey

Karanis
15.7 × 6.5 cm February 27, 120 A.D. (?)

P. 21697. Broken at the right side and on the bottom, with a margin of 1.5 cm at the top and 1 cm on the left side. The light brown papyrus is badly worm-eaten and has been broken between lines 19 and 20. How much text has been lost is uncertain. The writing is a crude cursive, upright and of average size. On the back are traces of several lines, but these are very faded and illegible.

The papyrus records the sale of a white male donkey by the son of Pasion to Stotoetis, the son of Satabous. Details with regard to the sale have been lost in lines 17–21, and no parallel texts can suggest exactly what was written there. Certainly the price of the donkey occurred in these lines, and probably the customary βεβαίωσις clause also appeared there. Line 18 perhaps preserves part of the sale price in its first three letters -τον (for ἑκατόν ?), although a price of 100 drachmas seems low in comparison with most of the other recorded prices from this period. For males during the second century, the prices range from 48 drachmas for a colt (πῶλος, PMich IX 552, 131 A.D.); less than 100 drachmas (POxy XXXVIII 2842, second half of the first century); 104 drachmas (? PRyl II 158, 138 A.D.); and 108 drachmas (BGU IV 1066, 98 A.D.) to 340 drachmas (PMeyer 13, 141 A.D.), with about 200 drachmas as an average price.

For lists of donkey sales, see the introduction to **2479.**

ἔτους τε̣τ̣[άρτου]
Αὐτοκράτ[ορος Καίσαρος]
Τραιανοῦ Ἁδριαν[οῦ Σεβαστοῦ,]
Φαμενὼθ γ̄, [ἐ]ν [Καρανίδι]
5 τῆς Ἡρακλείδου μ̣[ερίδος]
τοῦ Ἀρσινοίτου νομ̣[οῦ.]
ὁμολο̣[γ]εῖ . [N.N.]
Πασίων̣[ος ὡς (ἐτῶν) (number)]
ὀ(υλὴ) ὀφρύει ἀρ̣(ιστερᾷ̣) [ἀπὸ Κα]-
10 ρανίδ(ος) Στοτ[οῆτι]
Σαταβοῦτος ὡ̣ς̣ (ἐ̣τ̣ῶ̣ν̣) . . ο̣(υ̣λ̣ὴ̣)
μετώιπ[ω]ι ἐξ ἀρ(ιστερῶν)
πεπρακέναι αὐτ(ῷ̣)
ὄνον ἄρρενα πρ̣[ω]-

15 τοβόλ(ον) λευκ̣(ὸν) [ἀνα]-
πόρριφον. ἀπέχ[ει]
ὁ ὁμολ(ογῶν) τ̣ιμ̣(ὴν) [ἀργ(υρίου) (δραχμὰς) ἑκα]-
τὸν [..]...[ ]
[......]..[ ]
20 Ἁρπᾶς Ἀρείο(υ ?) [ ]
εσ[.].ημ( ) Ν[ι]κ( ) [N.N.]
(2H) Πασίωνος πέ̣π̣[ρακα τὸν ὄνον ?]
ὡς πρόκ(ειται). ἔγ[ραψα]
ὑ̣π̣ὲ̣ρ̣ [αὐτοῦ] ..[N.N.]
25 λ̣ω̣ μὴ εἰδό(τος) γράμ(ματα). (3H) Στ̣ο̣τ̣[ο]-
ῆτις Σαταβοῦτος [ἠγόρακα παρ᾽ αὐτοῦ ?]
καθὼς πρόκ(ειται). .[ ]
ἔγρ(αψα) Νικ( ) μὴ εἰ[δό(τος)] γ̣ρ̣[άμ(ματα)]
[....]..τ̣ο̣υ̣ ..[ ]

9 ō = ō(ὑλή)   11 ∟ = (ἐτ̣ῶ̣ν̣); ō = ο̣(ὐ̣λ̣ή̣)   12 μετώπῳ

4 Phamenoth 3 = February 27. The village is Karanis; see lines 9–10.
14–15 For a complete discussion of ages of donkeys and the use of the term πρωτοβόλος, see CPR VI 2 (pp. 19ff.). The age of this donkey would be about 2.5 years.
15–16 For ἀναπόριφος, see Mitteis, Grundz. 185 n. 5, and CPR VI 2.20.
17 Instead of the more regular accusative and infinitive, here the nominative and verb appear as in PStrassb 504 and PGrenf II 46.14–15. Because of damage to the papyrus it is difficult to reconstruct this line and the following lines. After ὁ ὁμολ(ογῶν), a tau clearly appears, but only the top of the following letter survives, either an iota or perhaps an eta. Above and slightly to the right of this second letter is a small semicircular trace which may indicate an abbreviation. Whatever the letters were following tau, the line must be some variation of the formula τὴν συμπεφωνημένην τιμήν. Space for the formula seems to be quite limited by the -τον at the beginning of line 18. This is best understood as the termination of a number, ἑκατόν, which apparently then would be the sale price. Line 17 has been restored to suggest how it might be understood, but the restorations are by no means certain.
18ff. A break in the papyrus between line 19 and line 20 has created a lacuna of indeterminate length. From parallel documents we expect here the terms of payment and the βεβαίωσις clause. This can be very brief as in PGrenf II 46 and PStrassb 504 or more detailed as in PFay 92.
20–21 The names and abbreviated words are difficult to interpret. Other records of sales have at this point an identification of the ὑπογραφεύς or ὑπογραφεῖς (PMeyer 13.17ff. and PGrenf II 46.17ff.). Perhaps Harpas (line 20) was the hypographeus for Stotoetis. The abbreviation Νικ( ) also occurs in line 28 where a scribe's name might be expected. εσ[.].ημ( ) may be a combination of σεση( ) and ἐσημ( ) i.e., ἐσεσημ(είωμαι).
25 λ̣ω̣. The reading is not certain. Lambda or alpha followed by perhaps an omega which might be raised to indicate abbreviation. Part of the scribe's name or identification?
29 Traces of a line, perhaps including the docket of the office where the transaction was recorded.

TRANSLATION: The fourth (?) year of Emperor [Caesar] Trajan Hadrian [Augustus,] Phamenoth 3, in [Karanis] of the division of Heraklides of the Arsinoite

Nome. [N.N.] of Karanis, son of Pasion, [about ... years old,] having a scar on his left eyebrow, acknowledges to Stotoetis, son of Satabous, about ... years old, having a scar on his forehead to the left, that he has irrevocably sold to him a white male donkey which is changing its teeth for the first time. The acknowledging party has received the price of 100 (?) [silver drachmas] .... (line 21ff.) [I, N.N.,] son of Pasion, have sold [the donkey,] as stated above. [I, N.N.] have written for him, since he is illiterate. I, Stotoetis, son of Satabous, [have bought (the donkey) from him] as stated above. [I, N.N.] ... have written [for him,] since he is illiterate.

Nr. 2481 Sale of Various Items

Arsinoite Nome
18 × 6 cm 138–61 A.D.

P. 21532. Broken at the right side and bottom, with a trop margin of 2 cm and a left margin of 1 cm. The writing of this light brown papyrus is a small, upright, experienced cursive. There is no writing on the back, but the stamp of the grapheion is still clearly visible. Made in red ink, the stamp is circular in form and probably contained letters or signs which indicated the year of registration or identified the grapheion. Unfortunately, the ink is too faded and blotted to permit interpretation of these letters or signs. For examples of these stamps on official documents, see BGU I 183 (the date of the emperor appears in a spiral of red uncial letters) and CPR 11 (also the emperor's date), which has a full sized representation of the stamp. Discussion of stamps used in the Ptolemaic and Roman periods can be found in PRyl IV 601.33 n., where additional examples are cited. See also Plate 4 where the stamp of 601 verso has been reproduced.
Sotas, a resident of a village in the division of Themistos, has sold several items to Heron, the son of Heron. Among these are a chest (κιβωτός), a bed or couch (κλίνη), and perhaps an olive grove (ἐλε[ῶνα], read ἐλαιῶνα (?)). Damage to the right side of the text has made it difficult to ascertain exactly what the total sale consisted of. At least one item is completely unknown (lines 11–12, [ ] μίαν), and one is doubtful (line 12, ἐλε[ῶνα]), since the other items are movables (furniture or furnishings).
The sale of movables by means of a homologia is unusual, but it is not unprecedented. Similar contracts for sale of movables are: POxy II 264 = MChrest 266 (54 A.D.), the sale of a loom for 20 drachmas; POxy XIV 1705 (298 A.D.), another sale of a loom; PAthen 25 = SB V 8255 (61 A.D.), sale of a Theban handmill; PMich IX 550 (99 A.D.), sale of a Theban handmill; and **2477** (i A.D.), yet another sale of a Theban handmill. POxy X 1277 (242 A.D.) may be the sale of a couch and four linen cushions, although there is some question as to the meaning of the word τρίκλινον in the document (see Pringsheim, Sale 493).
These contracts, like **2481**, contain the basic elements of the standard homologia form, including the βεβαίωσις clause. For each, it is possible to justify the use of

the notarial contract by observing, as Pringsheim (pp. 492–93) does, that the movable nature of the items is at least questionable (loom and millstone). A bed and a chest, however, are clearly movable items, although an olive grove, of course, is not. Perhaps this type of contract was utilized by Sotas and Heron because of the combination of immovables and movables involved in the sale. This hypothesis must remain tentative, since it is not absolutely certain that the sale did include an olive grove (see 12 n.).

A more likely explanation of the use of the homologia contract is suggested by the information only partly preserved in the section just preceding the signatures. Appended to the μηδὲν ἐγκαλεῖν stipulation is a statement about transfer (?) or payment (?) of money into an account for rent payments for leased property. The contract perhaps is evidence of financial difficulties encountered by Sotas in making rental payments on property which he has leased. To make the payments due, he has contracted to sell several possessions to Heron whose payment will be transferred into the account for payment of the rents. Because of the disposition of these funds, Sotas chose to have the transaction notarized through the homologia contract. The registration by the grapheion is, as noted above, still visible on the back of the contract.

ἔτους [(year number) Αὐτοκράτορος]
Κα̣ί̣σ̣α̣ρ̣ο̣ς Ἀ̣ντ̣ω̣ν̣ε̣ί̣ν̣ο̣υ̣ Σ̣[εβαστοῦ]
μηνὸς Ἐπείφ δ̄ ἐν . . [τῆς]
Θεμ̣ί̣σ̣τ̣ου μερ[ί]δ̣ο̣ς [τοῦ Ἀρσι(νοίτου) νομοῦ.]
5 ὁμολογεῖ Σώτας Ν̣ε̣[ὡς (ἐτῶν) τεσσα]-
ράκ(οντα) οὐλὴ πήχ[ει] δ̣ε̣ξ[ιῷ Ἥρωνι]
Ἥρωνος [ὡς (ἐτῶν)]-
πέντε οὐλὴ δα̣κ̣τ̣ύ̣λ̣ῳ [χειρὸς]
ἀριστερᾶς πεπρακέναι [αὐτῷ τὸν]
10 ὁμολογοῦντα κιβωτ̣[ὸν καὶ]
κλίνην μία[ν] κα̣ὶ̣ .[ ]
μίαν καὶ ἐλε̣[ῶνα ?]
ληφα καὶ ἀπέχ[ειν τὸν ὁμολο]-
[γ]ο̣ῦ̣ν̣τα παρ' αὐ[τοῦ N.N. τὴν]
15 συνπεφωνημ[ένην τιμὴν ἀρ]-
γυρίου δραχμὰ[ς καὶ μη]-
δὲν̣ ἐνκαλεῖν τὸν ὁ[μολογοῦντα]
τῷ Ἥρωνει περὶ τ̣[ ]
τιμῆς ἀλλὰ . . . . [ ]
20 τὸ ἀργύριον εἰς λόγ̣[ον τῶν ἐκ]-
φορίων προσόδ̣[ου]
ὑπογρ(αφεὺς) Τω̣[ ]
θ (2H) Σώτας Ν̣[ε ὁμολογῶ πε]-
πρακένε τ̣[ῷ Ἥρωνι τὰς προκει]-
25 μένας κι[βωτὸν καὶ κλι]-

νην μίαν [καὶ]
κὲ ἀπέχο̣ τ̣[ὴν τιμὴν καὶ βε]-
(1H) βιώσω π̣ά̣σ̣[η̣ βεβαιώσει. N.N. ἔ]-
γραψα ὑπὲρ αὐ[τοῦ φα]-
30 μένου μὴ εἰ[δέναι γράμματα]
space of about 1.0 cm
ἐντέτακ(ται) δι̣ὰ̣ [γραφείου]
[. .] . [. .] . . . . [ ]

12 ἐλαι[ῶνα] 18 Ἥρωνι 23–24 [πε]πρακέναι 27 καὶ ἀπέχω 28–29 [βε]βαιώσω

3 Epeiph 4 = June 28.
5 Neither Sotas nor Heron can be identified from other documents.
10 κιβωτ̣[όν]. Either a numeral or a descriptive adjective followed the noun, which could be either plural or singular.
11 The third item sold by Sotas was listed at the end of this line and at the beginning of line 12 ([ ] μίαν).
12 ἐλε̣[ῶνα: the most perplexing phrase in the document. We expect another article sold to Heron, preferably a movable like the chest and couch, but the initial letters defy interpretation as a movable sale item. The reading ἐλε̣[ῶνα] for ἐλαιῶνα is not totally satisfying and should be accepted with caution. Normally a piece of property which is being sold is identified by location and size. Not enough room remains in this line for that type of information. For the sale of olive groves, see Johnson, Roman Egypt 153 f.
13 The most obvious restoration is [εἴ]ληφα or a compound form of λαμβάνειν (e.g., [παρεί]ληφα). Sotas perhaps describes the item sold with a phrase like οἷον παρείληφα, a qualification frequently used in rental and sale contracts to indicate the condition of the property rented or transferred.
16 The amount paid by Heron cannot be determined. Some information about prices of couches can be obtained from POxy X 1277 (242 A.D.), the sale of a τρίκλινον (couch?) and four linen cushions for 400 drachmas, and from SB VI 9636 (= TAPA 90 (1959) 139–46), a letter of 136 A.D. by a soldier to his brother about securing living accommodations for him after his discharge. He instructs his brother to spend about 120 drachmas for 2 couches (κλίνας), 2 pillows and other items (the text is incomplete).
18 περὶ τ̣[ῆς προκειμένης] τιμῆς or some similar adjective or participle.
19–21 The end of line 19 (space for at least 10–15 letters) contained a verb which indicated probably that payment or transfer of the money was to be made εἰς λόγ̣[ον τῶν ἐκ]φορίων προσόδ̣[ου]. Although ἐκφόρια were normally payments in kind, money payments can also be designated by this term. The type of land or property leased was probably indicated in line 21 following προσόδ̣[ου].
22 Τω̣[-]. The name of the hypographeus begins here.
27 κὲ ἀπέχο̣. Sotas shifts from the infinitive construction to the indicative.
28 The hand changes here, where the hypographeus completes Sotas' statement, perhaps repeats his own name, and indicates that he has written for Sotas.
31–32 Following a space of about 1.0 cm, the notice of registration in the grapheion is partly preserved. Only traces of a few letters in line 32 remain of what might have been the date of entry at the office.

TRANSLATION: Year [(number) of Emperor] Caesar Antoninus Augustus, the 4th of the month Epeiph in [(village)] of the division of Themistos [of the Arsinoite

Nome.] Sotas, son of Ne[- ,] about forty years old, with a scar on his right forearm, acknowledges to [Heron,] son of Heron, [about]-five years old, with a scar on the [...] finger of his left [hand,] that he, the acknowledging party, has sold [to him] a chest [... and] one bed and one [...] and an olive grove(?) [...]... and that he, the acknowledging party has received from him the [price] agreed upon of [...] silver drachmas [and] that the acknowledging party makes no claims against Heron concerning [this ...] price, but ...[...] the money into the account for the rents on land leased [by me? ...]. Signatory To[-]. (2H) I, Sotas, son of N[e- , acknowledge] that I have sold to [Heron,] the aforementioned chest [... and] one bed [and ...] and I have received the price and will (1H) guarantee (it) with every guarantee. I, N.N.] have written for him, since he says that he is illiterate. Registered in the [grapheion at (place)]....

Nr. 2482 Sale

Fayum
12.8 × 7 cm November 25, 191 A.D.

P. 21917. Broken at the top, with a margin of 4.5 cm at the bottom. Two horizontal folds have caused abrasion in two lines, but the readings are certain because of the formulaic nature of the text. The writing of this light brown papyrus is an average-sized, upright, semi-cursive, with many letters individually made by an inexperienced writer using a dull pen. There is no writing on the back.
Only the concluding section of a sale has been preserved. The price recorded in the fragment (280 drachmas) does not suggest what the object(s) sold might have been. There is nothing particularly unique or striking in this papyrus.

traces of letters
[... κα]ὶ ἀπέχω παρὰ
[σο]ῦ τὴν συνπεφονημ-
ένην τιμῆς ἀργυρίου
δραχμὰς διακοσίας
5 ὀγδοήκοντα, (γίνονται) (δραχμαὶ) Σπ
καὶ βεβαιώσω σοὶ πά-
σῃ βεβαιώσει ταύ-
την τοιαύτην ἀνα-
πόριππον (ἔτους) λβ̄
10 Λουκίου Αἰλίου
Κωμώδου Καίσαρος
τοῦ κυρίου Ἁθὺρ κη̄

3–4 συμπεφωνημένην τιμήν 6 / = (γίνονται); ∫ = (δραχμαί)
9–10 ἀναπόριφον 10 └ = (ἔτους) 12 Κομμόδου

10–13 Although Αὐρηλίου usually appears in the imperial name, there are other documents in which it has been omitted. See SPP XXII 137 and 144. Hathyr 28 = November 25, since 191 A.D. was a leap year.

TRANSLATION: ... and I have received from you the agreed upon price of two hundred eighty silver drachmas, total 280 drachmas, and I will guarantee it to you with every guarantee, just as it is, unreturnable, in the 32nd year of Lucius Aelius Commodus Caesar, the lord, Hathyr 28.

Nr. 2483 Sale of an Olive Crop

Arsinoite Nome
15.5 × 10.8 cm December 26, 205 A.D.

P. 21546. Broken at the top and at the beginning of several lines on the left side, with a margin at the bottom of about 2 cm. Considerable damage has been caused by several large tears in the papyrus and by holes which have appeared at the five vertical folds of this light brown papyrus. The writing of the first hand is a medium-sized, slanted, experienced cursive, while that of the second hand is more upright and less experienced. A space of about 2.5 cm separates the date from the signature. There is no writing on the back.
Only the end of the document has been preserved, but the extant text contains most of the essential information about the sale of an olive crop. Aelius N.N., who is probably the lessor, has agreed to sell the olive and grain produce of property belonging to him at a price of four metretai of olive oil, three artabas of black olives, and a third of the grain produced. The size of the orchard and its location are not given in the extant portion of the document.
Sales or (as they are sometimes designated) leases of crops are well attested in the papyri. Typically, they include the following information: "I wish to lease from you the produce of ( ) year from your orchard (location and size are given) at a rent of (kind or money)." Specific terms of the sale follow, and the concluding sections provide signatures and date.
Although the agreement speaks of a lease (μισθώσασθαι), the object is really the sale or purchase of the fruit which the lessee will harvest (Waszynski, Bodenpacht (1905) 77; PRyl IV 600, introd.; and PMich IX 561, introd.). For the contract of lease typically used to sell produce, see Pringsheim, Sale 298 ff.; Herrmann, Bodenpacht (1958) 222–25; and Kniepkamp, ὁ καρπός in den Papyri (diss. Köln, 1970) 83 ff.
Less frequently, the sale is concluded through the process referred to as καρπωνεία and best represented by POxy IV 728 and PSI VII 814. Discussion of this sale can be found in Wolff, TAPA 72 (1941) 420; Pringsheim, Sale 305–10; Herrmann, Bodenpacht 224 ff.; Taubenschlag, Law 340; and Kniepkamp, ὁ καρπός in den Papyri 98 ff. As Pringsheim succinctly states (p. 305), "It means the purchase of fruits."

Another designation for the sale appears in BGU XI 2127 (βουλόμαι ἐγλαβεῖν), a sale of dates.

Whatever the form in the lost beginning sections of our papyrus, the object unmistakably was the sale of olives and oil. Other documents pertaining to sales (or leases) of olive produce include: PRyl IV 600 (8 B.C., payment in money); PMich IX 561 (102 A.D.; payment in oil); POxy III 639 (104 A.D., includes other fruits; payment in money and olives); BGU IX 2035 (129 A.D., probably for olive produce to be paid in oil); PRyl II 97 (139 A.D., payment in oil); BGU XIII 2333 (143/44 A.D., payment in oil and olives); PPhil 12 (a double of PSI I 33: see Aegyptus 6 (1925) 330–32 and 7 (1926) 275; 150 or 173 A.D., includes date produce; payment in money, dates, and olives); BGU II 603 (167/68 A.D., includes date produce; payment in dates and olives); BGU II 604 (167/68 A.D., text incomplete, but similar to BGU II 603); SPP XX 70 (261 A.D., includes date produce; payment of one-third of produce); and POxy XIV 1631 (280 A.D., various fruits including dates and olives; payment in dates, olives, peaches, citrons, figs, and melons).

The basis of the rates paid for the olive produce cannot be determined. Not all sales include the size of the orchard, and none indicate what the size of the crop was, since the agreement comes before harvesting. It is not even certain that any standard rates per aroura or orchard were applied. More likely, the buyer and seller agreed upon a price based on the size of the orchard and the expected or evident quality of the fruit under cultivation. Documents with payments similar to ours are: PMich IX 561 (two metretai of oil for three arouras of produce in two groves) and BGU XIII 2333 (three metretai of oil, two artabas of olives, and surplus payments per metretai on 16⁵/₆ arouras of orchard).

. . . .

[±9].....[ ]
[ἐλαϊ]κοὺς καρπ̣[ο]ὺς τοῦ προκειμέ-
ν̣[ου σο]ῦ̣ κτήματος σὺν τῷ ὑπὸ τὰ φυτὰ
πτώματι ἐπὶ τὸ αὐτὸ τῷ ἐπιβάλ-
5 λοντ̣ί μοι καρπω σ̣ι̣ευτικω τρίτῳ
μ̣έ̣ρει ἐλαίο̣υ̣ ἐλαΐνου νέου καθαροῦ
ἀδόλου μετρ̣ητῶν τεσσά̣ρων
καὶ ἐλαίας ἐγλεκ[τῆς μελ]αίνης
[ἀρ]ταβῶν τριῶν [..... ἀν]υ̣πολόγο⟦ν⟧υ
10 [ἀ]κινδ̣[υνο]υ̣ ἀπὸ τοῦ ̣[.....] ̣τρίτον
μ̣έρος, ἐ̣ὰ̣ν̣ φαίν̣η[ται ......] ̣σαι (2H) Αἴλιος
[±10] ὁ̣ καὶ ̣ ̣[....] ̣καὶ ὡς χρημα-
[τίζω μεμίσθ]ω̣κ̣α τ̣ὸ εμ[...]ο̣ν̣ μέρος
[±13 ἄ]λ̣λων μ̣[ε]τρητ̣[ῶν]
15 [±5 ἄλ]λων ἀ[ρ]ταβ[ῶν ..] ̣ων
(1H)
(ἔτους) ιδ [Λο]υκίου Σεπτιμμίου Σ[εο]υήρου
Εὐσεβοῦς Περτίνακος καὶ Μάρκου

Αὐρηλίο[υ] Ἀντωνείν[ο]υ Εὐσεβοῦς
Σεβαστῶν καὶ Πουπλίου Σεπτιμίου Γέτα
20 Καίσαρος Σεβαστοῦ, Ἁδριανοῦ λ̄

5 καρπῶν σιτικῶ⟨ν⟩ 16 ∟ = (ἔτους); Σεπτιμίου 19 Πουβλίου

4 πτώματι. See LSJ s.v. for the meaning "fallen fruit". The only place where the word has this meaning in the papyri is PFay 102.20 (ca. 105 A.D.) where boys διαλέγοντες πτῶμα are paid wages.
ἐπὶ τὸ αὐτό, which often indicates a total sum (cf. **2490.6**), seems to be used in place of φόρου.

5–6 l. καρπῶν σιτικῶ⟨ν⟩ ? τρίτῳ μέρει.
For σιτικοὶ καρποί, see PFlor I 52.16, [21] (376 A.D.). Cereal crops were grown in orchards (discussion and references in PAberd 57). Payment of a third part for lease or sale of crops is common. See, e.g., PBerlLeihg 23.8 n. and Pringsheim, Sale 309.

6–7 ἐλαίου ἐλαίνο̣υ̣ νέου καθαροῦ / ἀδόλου: For discussion of the quality of olive oil, see A. Wittenburg, "Zur Qualität des Olivenöls in der Antike," ZPE 38 (1980) 185–89.

8 For black olives, see Schnebel, Landwirtschaft 308, and, among other documents, PSI I 33 (= PPhil 12); BGU II 603; and POxy XIV 1631.

9–10 The usual phrase is ἀνυπολόγων καὶ ἀκινδύνων (PRyl II 97.6), plus or minus explanatory additions. In line 9 read either [ἀν]υπολόγο⟦ν⟧υ or [ἀν]υπόλογο⟦υ⟧ν. We expect here additional arrangements concerning the lease, perhaps a brief indication that a down payment is required or has been made. Lines 15 and 16 (see below) suggest that a partial payment has been made. Full payment would have to be made, of course, after harvest of the crops (from October to December, according to Schnebel, Landwirtschaft 308–10; but later, of course, for black olives). PPhil 12 includes a record of partial payment, along with a promise to pay the balance after the harvest.

11 [......] ̣σαι: not [μισθ]ῶ̣σαι, although this seems to be the logical verb.

12–15 It is not clear exactly what Aelius has written here. If he is lessor, he probably wrote (line 13) [μεμίσθωκα], less likely [ἐπιδέδωκα], or some other acknowledgement appropriate to contracts or agreements. Following this may be τ̣ὸ ἐμ[οῦ τρίτ]ο̣ν̣ μέρος. Lines 14 and 15 perhaps are the amounts due (minus a down payment, for the original amount of metretai in line 7 was four, not three). ἄλλων in these lines also suggests that a down payment had been made.

19–20 Geta's name appears without deletion. Cf. **2520.2–3** and **2485.25–26** where it has been crossed out. Hadrianos 30 = December 26. The contract falls late in the season at a time when, according to similar contracts, payments have already fallen due (SPP XX 70 = Hathyr, or October 28 – November 26; PRyl IV 600 = November 26; BGU XIII 2333 = December 26; and BGU II 60 = Choiak, or November 27–December 26). Later payment dates do occur: PMich IX 561 = Tybi, or December 27–January 25; and PRyl II 97 = February 24.

TRANSLATION: [I agree (offer?) to lease ...]... the olive produce of the aforementioned property with the fruit fallen under the trees for a total, along with the third part of the grain produce which falls to my lot, of four metretai of new, pure, unadulterated olive oil and of three artabas of choice black olives [...] subject to no deduction [...] ...[...] the third share, if you consent [...]. (2H) I, Aelius [N.N.,] also called [N.N.,] and however else I am styled, [have leased? ...] ... [...] part [...] the other metretai [and the] other [...] artabas. (1H) Year 14 of Lucius Septimius Severus Pius Pertinax and Marcus Aurelius Antoninus Pius Augusti and Publius Septimius Geta Caesar Augustus, Hadrianos 30.

Nr. 2484 Application for Lease of Palm Grove

Arsinoite Nome
11 × 12.5 cm 117–38 or 138–61 A.D.

P. 21919. Broken at the top and bottom, with a left margin of 1.8 cm. Four vertical folds have caused some damage to the text of this medium light brown papyrus. Most of the date in a second hand at the bottom of the papyrus has been destroyed. The second hand is more slanted and cursive than the first. The writing of the first is an experienced, upright, average-sized cursive similar to that of Schubart, *Palaeographie* I (1925) 65, nr. 37. There is no writing on the back.

The papyrus preserves the final sections of an application for the lease of a palm grove and the arable land in the grove which is to be used for whatever crop the lessee chooses except safflower. The size of the grove and the period of time covered by the lease are not presented in the extant portions of the lease. The specific terminology of line 2 pertaining to the date palms (see 2 n.) suggests that the application for the lease was offered late in the year, and the reference to partial(?) payment of the geometria (see 5–6 n.) may indicate that the lease was to cover only a portion of a year or of a two year period (i.e., the time required for sowing and harvesting a cereal crop and for harvesting of the date crop). The lessee indicates that he will return the property following the harvest of the crops (line 10) which presumably include both the dates and the cereal produce.

The amount to be paid for lease of the grove is the sum total of the public charges and a part of the geometria due on the land and its crops. For leases in which this type of rent is contracted for, see 4–5 n., and Herrmann, Bodenpacht (1958) 255 ff. Leases of palm groves are listed and discussed by Hohlwein, "Palmiers et palmeraies," Et. de Pap. 5 (1939) 1–74. Addenda can be found in PMich XII 630–31 and BGU XI 2127.

.[.].ο χέρ̣σ̣.[τοὺς]
μὲ̣ν φοίνικας [ἐκ]πίπτοντας εἰς τὸ ἰσιὸν ἔτος
τὴν δὲ γῆν εἰς σ̣πορὰν ὧν ἐὰν αἱρῶμαι πλὴν
κνήκου ἀντὶ τῶν ὑπὲρ αὐτῶν μετρουμένων
5 καὶ διαγρ(αφομένων) δη[μ]οσίων πάντων ἔτι δὲ καὶ αἱροῦν-
τος γεομετρίας τ̣[οῦ] αὐτοῦ ἔτους ἀνυπολόγων καὶ
ἀκινδύνων [κ]αὶ [ἐπ]ι̣τ̣ε̣λ̣έ̣σομ̣αι τὰ καθήκοντα
ἔργα πάντα ὅσα καθήκει ἐκ [τ]οῦ ἰδίου ἕκαστον τῷ
δέοντι καιρῷ [κ]αὶ μετὰ τὸν χρόνον παραδώσω
10 ὡς καὶ ἐγὼ παρείληφα ἀπὸ συνκομιδῆς καρπῶν
μὴ ἐξεῖναι δὲ ὑμεῖν τοῖς περὶ τὸν Παποντῶν
μετὰ τὸν χρόνο[ν] κατασχεῖν με τῇδε τῇ μισθῶσι
δ[ιὰ τὸ εἰς] τὸ ἰσιὸ̣ν [(ἔτος)] μεμισθῶσθαι ἐὰν φαίνητ(αι)
μ̣ι̣σ̣[θῶσ]αι ἐκὶ τ̣[ού]τοις
15 (2H) Ὡριω[± 15 ἀ]ξιῶ
(ἔτους) [.....]..[± 14 Ἁ]δριανοῦ

[± 25]...κ̣α̣

2 [ἐκ]πίπτοντας; εἰσιόν 6 γεωμετρίας 11 ὑμῖν
12 μισθώσει 13 εἰσιόν 16 ∟ = (ἔτους)

1 χερσ̣.[ ]. For dry land and its uses in Egypt, see Westermann, "The 'Dry Land' in Ptolemaic and Roman Egypt," CP 17 (1922) 21–36, and Schnebel, Landwirtschaft 9–24 (esp. 17–19).

2 φοίνικας [ἐκ]πίπτοντας). The phrase is used in leases to indicate that the fruit or produce of the trees is ripe or is ripening and therefore will soon be ready for harvest. Since leases of this type frequently were made in August near the end of the year, it was necessary to specify that the fruit which would be mature in the coming year (εἰς τὸ εἰσιὸν ἔτος) was part of the lease. See PHamb 5, introd.; PAberd 57.13 n.; PMich XII 630.7; and Hohlwein, "Palmiers et palmeraies," Et. de Pap. 5 (1939) 50–52. Other documents with similar phrases are: BGU II 603; III 862; CPR 45; PPhil 13; PCorn 11; POxf 13; PRyl IV 600; and PMich IX 561. For the harvest of dates, see Schnebel, Landwirtschaft 297.

3 For cereal crops grown in orchards, see **2483**.5–6 n. and the references cited there.

4 κνήκου. See BGU XI 2124.3 n. for discussion and references. A recently published addition to the list of references is PMilVogl VI 267.16–17. D. Hagedorn, "Zum Anbauverbot von ἰσάτις, ὀχομένιον und κνῆκος," ZPE 17 (1975) 85–90, suggests that the cultivation of these color-producing plants which were used by an industry under governmental control or monopoly resulted perhaps in the imposition of an additional tax besides the regular land taxes assessed. The lessor regularly excluded these plants from cultivation to avoid payment of any more than the usual land taxes while his property was leased out. The plants, therefore, were not excluded because they were harmful to the land, as earlier studies had asserted; they were excluded to reduce the lessee's tax liabilities on his leased property. See also PSoterichos 3.24 n.

4–5 ἀντὶ τῶν ὑπὲρ αὐτῶν μετρουμένων καὶ διαγρ(αφομένων) δη[μ]οσίων πάντων. SB I 4414.14–16 is a close parallel. Leases of gardens or orchards often provide rent payments in cash (φόρος), with a supplemental payment in produce (see PMich IX 564, introd.). Such a payment is indicated here by the use of μετρέω and διαγράφω. The exact amount of rent is not specified; the lessee simply agrees to take over payment of the taxes due for the property. In addition to PMich IX 564 and SB I 4414, other leases with payments of this type are: PTebt II 311; BGU I 166 = CPJ III 491; PFlor I 18; and PSI X 1143, where the formula is more completely presented than in the other leases. For the type of taxes or charges (δημόσια) due on palm groves, see Wallace, Taxation 47–53 and 71–72, and WO I 310–19.

5–6 ἔτι δὲ καὶ αἱροῦν/τος γεομετρίας (read γεωμετρίας). αἱρεῖν is used to indicate that an amount or balance is due (see WB s.v.). αἱρεῖν can also be used to indicate that a proportionate amount of a yearly sum is to be paid, especially in leases which cover fractions of a year. The phrase perhaps indicates that the geometria to be paid is not the annual sum due, but only an amount proportionate to the period covered by the lease. For the geometria, see Wallace, Taxation 47–53; PRyl II 192b; and WO I 313–19.

6–10 The stipulations concerning use and return of the property conform to those of similar leases. For the phraseology, see Hennig, "Die Arbeitsverpflichtungen der Pächter," ZPE 9 (1972) 109–31. ἐπιτελέσω, not ἐπιτελέσομαι, is the form commonly found (Hennig 114). For ἀπὸ συνκομιδῆς, see Hennig 125–26 and the references in his note 62.

11–13 This proviso apparently has been added because the harvest of the dates is to take place in the following year. The lessee wants it clearly understood that the lease will not be binding beyond the time agreed upon for anything other than the harvest of the dates

which must fall later than the expiration date for the other use of the land. A similar proviso can be found in PPrinc 148 = BASP 5 (1968) 13–16. For διὰ τὸ ἐπὶ τούτοις μεμισθῶσθαι, see PTebt II 376.25.

15 ʽΩριω[. Perhaps the lessee or his representative has signed here.

TRANSLATION: [... I wish to lease ...] ... the date palms which are ripening for the coming year, but the land for sowing with whatever I wish except safflower, in return for payment in kind and money of all the public charges on them, and of the amount due for geometria of the same year, without any deduction or risk; and I shall perform all the proper work which is appropriate, at my own expense and each at the proper time; and, after the lease expires, I will return (the land) following the harvest of the crops just as I received it. But it will not be permitted after the lease expires for you, the associates of Papontos, to bind me with this lease because the lease has been made to extend to the coming year, if you consent to lease on these terms ....

Nr. 2485 Lease of Garden

Arsinoite Nome
16.8 × 13.2 cm — November 29, 210 A.D.

P. 21545. Broken at the top, with a large piece of this medium dark brown papyrus missing from the upper right side. Only beginnings of lines 1–15 remain. The left margins is 1.5 cm, and there is a blank space of about 1 cm following the last line. The writing of the first hand is an upright, medium-sized, moderately experienced cursive; that of the second hand is smaller and inexperienced. There is no writing on the back.

The papyrus has the concluding sections of the lease of a garden by Diogenes to Psenamounios. Exact terms of the lease have been lost, along with the information about the size and projected use of the garden (probably for raising vegetables; see 18 n.). Among the provisions presented in the surviving part of the lease are the arrangements for dealing with a cow used for irrigation and the exclusion of a pond (or storehouse; see 19–20 n.) in the garden from the lease. Full discussion of these provisions can be found in the commentary on lines 16–20.

Unlike most leases of land, this lease of a garden contains a clause protecting the lessee from legal action which might be taken concerning the property or ownership of the property. Psenamounios, in his agreement to lease the garden from Diogenes, has stated that any future claims about the garden must be referred to Diogenes, the owner (line 21–22: πρὸς σὲ τὸν Διογένην ὄντος τοῦ ἐπελευσομένου μοι εἵνεκα τοῦ κήπου).

This type of clause regularly appears in contracts of sale of land, but its use in leases is attested in only two other documents: SB VIII 9922 (159 A.D., lease of 1½ arouras of land for raising wheat and barley) and PFlor II 78 (138/39 A.D., a lease of three arouras of grain land). Both leases indicate that the lessor βεβαιώσειν πάσῃ βεβαιώσει ἀπὸ παντὸς τοῦ ἐπελευσομένου, but both also indicate that an advance payment of rent has been made (the lessor ἀπέχειν ἐκ προδόματος ... τὴν τιμήν). The prodomatic nature of the lease probably has occasioned the inclusion of this protection for the lessee who requires a guarantee that his advance payment will not be forfeited through legal action against the property owner. Although there is no way of knowing exactly why Psenamounios included this clause, it may be that his lease, like the two prodomatic leases cited above, involved an advance payment which he wanted to protect. For prodomatic leases see, e.g., PYale 67 and Herrmann, Bodenpacht (1958) 229–35.

On the use of the μὴ ἐπελεύσεσθαι clause in Ptolemaic leases, see Berger, Strafklauseln (1911) 151ff. According to Berger, the clause does not appear in Roman leases. For the stipulations concerning responsibilities of lessor and lessee, see Berger 151–65, and Herrmann, Bodenpacht 139–64.

Leases of garden land are included in the list found in Johnson, Roman Egypt 101–5. Representative rental prices are given in: PHamb 99 (i A.D., a receipt for a cucumber garden of unspecified size for 12 drachmas per year); PBerlLeihg 24 (169 A.D., a receipt for a winter garden of unspecified size for 125 drachmas, an amount paid for only a half year's use); and PFlor I 16 (239 A.D., a lease of a one aroura vegetable garden with cistern and water wheel at 100 drachmas per year). Other prices can be found in the list of documents in Johnson (pp. 101–5). The form of the lease of land is discussed by Herrmann, Bodenpacht 21–39, and leases of garden land are included in his list of leases on pp. 255ff.

. . . .

σι̣[ ]
ἡμῖν̣ [ ]
επιτ[ ]
κα̣[ ]
5 πο[ ]
. . [ ]
τιον̣[ ]
πρ̣[ο]σ[ ]
ἀποδ[ώσω δρα]-
10 χμὰς [ ]
δε̣κ[α]
των[± 10]β. [ ]
Διογ[εν-]
ο̣γδοή[κοντα]
15 κήπου ʽΕρμη...[ ]
ἢ τὴν βοῦν λαμβάνειν τῆς ρ̣[......]ης ἢ α̣π̣[ο]-
δῶναί̣ με τὴν συντείμησιν καὶ μετὰ τὸν χρό-
νον παραδώσω σοὶ τὸν κῆπον καθαρὸν καθὼς
κἀγ[ὼ] π̣αρέλαβον τοῦ ἐντὸ̣ς τοῦ κήπου ὑπο-
20 δοχ̣είου ὄντ̣ος σοῦ τοῦ Διογένο̣υς ἐὰν φαίνηται

μ̣[ισ]θ̣ῶ̣σ̣α̣ι̣ π̣ρ̣ὸς σὲ τὸν Διογένην ὄντος τοῦ
ἐπ̣ε̣λ̣ευσομένου μοι εἵ̣νεκ̣α̣ [το]ῦ κήπου. Ψεναμού-
ν̣ι̣ος μ̣ε̣μίσθ̣ωμ̣α̣ι̣ ὡς πρόκιται. Διόσκορος ἔγραψα ὑπὲρ αὐ(τοῦ).
(ἔτους) ιη Λ̣ουκίου Σεπτιμίου Σευήρου Εὐσεβοῦς Περτίνακος
25 καὶ Μάρκου Αὐρηλίου Ἀντωνί⟨ν⟩ου Εὐσεβοῦς Σεβαστῶν ⟦καὶ
Π̣ου̣βλ̣[ίο]υ̣ Σεπτιμίου Γέτα⟧ Καί[σ]α̣ρο̣ς̣ Σεβαστοῦ, Χοιὰκ γ

1 σι̣[or σφ[7 Διογ[or Διογ.[16 τῆς ὁ̣[ητῆς τιμ]ῆ̣ς̣ ?; ἀποδοῦναι
17 τὴν συντίμησιν 22 ἕνεκα 23 πρόκειται 24 Σεουήρου

1–15 For the type of information likely to have appeared in these lines, see, e.g., PFlor I 16.

16–17 The cow was employed in the irrigation of the garden and was used to work the water wheel. Other leases of gardens or vineyards which make provision for cows or oxen are: POxy IV 729 (137 A.D.); PFlor I 16 (239 A.D.); and PBerlLeihg 23 (252 A.D.). The stipulation in the lease (ἢ τὴν βοῦν λαμβάνειν ... ἢ ἀποδῶναί ... τὴν συντείμησιν) is best explained by POxy IV 729. Five oxen for irrigation were received at a valuation (ἐν συντιμήσει) which was to be returned when the lease expired (ἀπόδοσιν τῆς συντιμήσεως). In lines 40–44, the valuation is given as 2500 drachmas. The lessor could receive back this amount or the animals at a new valuation. If this were less than the former one, the lessee made up the difference. If it were higher, presumably the lessor paid the difference.
In our document, the lessee agrees to take the cow for the (original) valuation or to pay an undetermined amount based on a new evaluation to be made when the lease has expired, which perhaps would be less than the value of the cow when the lease was made. The value per ox in POxy IV 729 was 500 drachmas; the value of a single cow in PFlor I 16 was 100 drachmas.

18 τὸν κῆπον: usually of a vegetable garden. See PBerlLeihg 24.6 n. for its meaning and use.

19–20 ὑποδοχείου. Two meanings are possible: pond (reservoir) or storehouse. For ὑποδοχεῖον as a reservoir (used for irrigation of fields and gardens), see POxf 12.3 n. and Johnson, Roman Egypt 376–77. In POxy XLIII 3089.16, 26, and 28, the word is interpreted as a "stew pond" in which fishing rights are leased. Others have taken ὑποδοχεῖον to mean "storehouse". See, among others, PMich V 272, 274, 310, 317, and 322a, all leases, sales, or divisions of property. ὑποδοχεῖον, however, in all of these documents could just as well mean irrigation pond or reservoir. In fact, the list of properties or items sold or leased usually includes ὑποδοχεῖον in a series of irrigation terms. ὑποδοχεῖον is best understood as an irrigation pond or reservoir. Diogenes probably reserved the right to use this pond for his own purposes, perhaps to irrigate nearby property not leased to Psenamounios.

21 πρὸς σὲ ... ὄντος: see, e.g., PTebt II 375.23–24.

25–26 On the damnatio memoriae of Geta, see **2520**.2–3 n. Geta's name appears without deletion in **2483**.19–20.

26 Choiak 3 = November 29.

TRANSLATION: (line 16 ff.) ... either to receive the cow ... [...] or to give back to me the valuation, and after the lease expires I will return the garden to you clean just as also I received it, while the reservoir within the garden belongs to you Diogenes, if the lease is granted, and whoever will take action against me because of the garden will hold you Diogenes responsible. I, Psenamounios, have leased on the above terms. I, Dioskoros, wrote for him. Year 18 of Lucius Septimius Severus Pius Pertinax and Marcus Aurelius Antoninus Pius Augusti and Publius Septimius Geta Caesar Augustus, Choiak 3.

Nr. 2486 Copy of a Bank Draft

Dionysias
13 × 7.8 cm June 4, 93 A.D.

P. 21752. Broken at the left side and bottom, with a top margin of 2.2 cm. Ends of several lines have been lost on the right side, and holes have destroyed part of the name of one party to the transaction. The writing of this light brown payrus is a small, upright, experienced cursive. There is no writing on the back.

The papyrus records a payment by Panephremmis through Hermogenes' bank in Dionysias to two carpenters, also from Dionysias. The amount of payment has been lost, and the damage to the text has partially obscured the reason for the payment. The carpenters have, it seems, provided, repaired, or sold a part for the oil press of an oil mill presumably owned by Panephremmis. The terminology of lines 10–13 suggests that a wooden machine part has been sold or leased by the carpenters to Panephremmis for use in his oil mill. In return for this machine part, which has been received without guarantee, Panephremmis has arranged for the bank to make payment to the carpenters by the process known as διεκβολή.

For the διεκβολή, see 1 n., and especially SB VI 9466 and PHawara 303 which are also copies of bank drafts and which have a form very similar to that of **2486**. The most recent discussions is that of Bingen, CÉ 24 (1949) 306–12.

On oil mills, oil presses, and other machines used for producing oil, see Reil, Gewerbe 136–44; Johnson, Roman Egypt 364–69; PVindobTandem, p. 160; and Forbes, Studies in Ancient Technology 3 (1955) 185 ff.

[ἀντίγρ](αφον) διεγβολ(ῆς) ἀπὸ τ(ῆς) Ἑρμογένους καὶ
[τῶν με]τ̣όχων τραπέζ(ης) Διονυσιάδος.
[ἔτους] δωδεκάτου Αὐτοκράτορος
[Καίσαρος] Δομιτιανοῦ Σεβαστοῦ Γερμανικοῦ,
5 [μηνὸς] Σωτηρ[ί]ου ῑ. Πανεφρόμμι{ο}ς
[Τεσε]νούφιος Νη.... [..]τι Μαρ[ ]
[....]. ου καὶ Σωτηρίχῳ Σωτηρίχο(υ)
[τοῖς δ]υσὶ τέκτοσι τῶν ἀπὸ Διονυσιάδ(ος)
[.....] ἐπάνω τρίδο̣υ̣ ὀργάνου ἐλαι-
10 [ουργικο]ῦ ἀκανθίνης .ηχ[οἷαν καὶ]
[παρε]ίληφεν ὁ Πανεφρ[ό]μ̣μ̣[ις]
[.....]. ταύτην τοιαύτην ἀγ̣α̣[πόριφον]
[.....]. ἀπέχ̣ουσι παρὰ αὐτοῦ [ ]
. . . .

1 διεκβολ(ῆς) 9 τρίτου (?)

1 διεγβολ(ῆς). Previously published διεκβολαί or copies of them are: SB IV 7465 (44 A.D.); PHawara 303 = ArchP 5 (1913) 392f. (109 A.D.); PTebt II 389 (141 A.D.); PGiss 32 (188 A.D.); and SB VI 9216 = PBrux inv E7164 = CÉ 24 (1949) 306–12 (285 A.D.). Other documents making reference to the διεκβολή are: PRyl II 174 (112 A.D.); BGU II 445 (148/49 A.D.); and SB XII 10887. For bibliography and discussion, see PTebt II 389.3 n. and CÉ 24 (1949) 310–11. Preisigke's interpretation of διεκβολή as a cash payment instead of a transfer or check (Girowesen 234–36) is rejected by Mitteis (Grundz. 70). The precise meaning of the term is still uncertain, as is the exact distinction between διαγραφή and διεκβολή. Its function, as SB IV 7465 and PHawara 303 clearly show, was to authorize or make payments through the bank indicated in the document to the person(s) specified therein.

1–2 The bank of Hermogenes and his associates at Dionysias is cited here for the first time in the papyri. For other banks at Dionysias, see Calderini, "Censimento topografico delle banche dell'Egitto greco-romano," Aegyptus 18 (1938) 256–57.

5 Soterios 10 = June 4.

5–6 A Panephremmis, son of Tesenouphis, is the lessor of an oil mill in BGU XI 2066 (73/4 A.D.). The place of residence in that papyrus is Soknopaiou Nesos, but it is possible that his transaction with the carpenters took place in nearby Dionysias and consequently that the two documents refer to the same individual.

6–8 These two carpenters from Dionysias cannot be identified from extant documents. Repair of the presses seems to have been needed frequently, for the leases refer often to the expenses of such repairs. See WChrest 176; PLond II 280, p. 193 = WChrest 312; PSI IX 1030; CPR 242; SPP XXII 177; and BGU XI 2066.

9–10 These lines present several difficulties because of textual damage. Apparently they begin the description of the article sold or the services rendered by the carpenters to Panephremmis. ἀκανθίνης (line 10) and the word following this adjective seemingly identified the part of the oil press provided or repaired by the carpenters. The genitive probably depends on a preposition lost at the beginning of line 9 [ὑπὲρ τῆς ?], and the whole series of phrases contained in 1–12 looks ahead to the ἀπέχουσι of line 13.

The key word (following ἀκανθίνης) unfortunately resists interpretation. Chi is certain and eta looks like the other etas in the document, but the initial letter(s) are partly damaged by flaking. Mu is not possible (for μηχ[ανῆς]). πήχ[εος] is possible, but the gender is wrong, and there is no part of an oil press identified by this word. Required is a word which refers to a wooden part of the press. ἐ̣λ̣ιχ[ώνης] ("funnel") is appealing, but apart from the difficulty of matching the traces of ink to the letters epsilon lambda, the word appears only in CPR 242.10 and is not unanimously accepted (see BL I, p. 123 n. 7).

Whatever this acacia wood part was, its location apparently is given in line 9 (ἐπάνω τρίδο̣υ̣). This may be a misspelling of the word τρίτου (see Mayser I. I, p. 146 for interchange of tau and delta), although it seems odd to speak of the third oil press. If not the adjective "third", this word may refer to a part of the oil press not yet cited and known from extant documents.

On the use of acacia wood for machines or parts of machines, see Reil, Gewerbe 72; Schnebel, Landwirtschaft 293; PLond III 1177.175–224, pp. 180ff.; and PVindobTandem 24 (45 A.D.), a sale of a house and several other items including an oil press made of acacia wood (ὀργάνου ἀκανθίνου ἐλαιουργείου).

For documents dealing with carpenters (τέκτονες) who specialize in wood working, see Reil, Gewerbe 74ff.

Calderini, "Appunti di terminologia," Aegyptus 1 (1920) 309–13, and Durst, Zubehör und Unternehmen im Rechte der Papyri (1938) 49, define ὄργανον as "an oil press."

12 ταύτην τοιαύτην ἀνα̣[πόριφον]. The pronoun and adjective establish the gender of the obscure word in line 10. ἀναπόριφον is a logical restoration, because these three words appear together frequently in exchanges of property to exclude liability for defects. Although exclusion of warranty usually was limited to the sale of slaves or beasts, there are some examples of exclusion for inanimate movables. See Pringsheim, Sale 492f., and cf. **2477** which like PAthen 25 (= SB V 8255) records the sale of a Theban handmill. The use of this exclusion of liability in our document suggests that the part of the press involved was, like the handmill, considered to be a movable.

13ff. The amount of money paid by Panephremmis probably was contained in the following lines.

TRANSLATION: [Copy] of a bank draft from the bank of Hermogenes and his associates in Dionysias, in the twelfth year of Emperor [Caesar] Domitian Augustus Germanicus, the 10th of Soterios. Panephremmis, son of Tesenouphis, to Ne[-], son of Mar[-] and to Soterichos, son of Soterichos, the two carpenters from Dionysias. [In return for a ?] made of acacia wood above the third (?) oil press of an oil mill, [which] Panephremmis has received [...] just as it is non-returnable [...] they receive in payment from him [...] ....

Nr. 2487 Record of Katoche

Arsinoite Nome (?)

12.2 × 13.5 cm — 103 A.D.

P. 21641. This document was originally published as PCollYoutie I 23, where a complete discussion of the text and the problems of interpretation and translation can be found. There is no writing on the back.

[± 45]μωγ[.] . [.....] . ι̣ου
[± 20] . υ̣μ̣[± 9]...[.... τ]ὴν πα̣[ρ]οῦσα̣ν̣ π̣ρ̣ὸς
[± 17 κα]τ̣ο̣χὴν [± 8]..ηναι τὸ τοῦ .. λά̣το̣υ ὄνομα
[± 20]ι̣ ἀπογρα[φ ± 8]ω τοῦ πατρὸς ἐπὶ τοῦ πραθέντος
5 [± 20] μοι τέταρ[τον μέρο]ς τῶν προκειμένων ὑπαρ-
[χόντων ± 12 τὸ]ν ἡμέτερο̣ν λόγο̣ν τῆς πρωτοπραξίας οὔσης
[τῷ δημοσίῳ καὶ ± 7 ἐ]ὰν πιπράσκηται τῆς τειμῆς χωρούσης εἰς τὸ
[δημόσιον ± 12] δημόσιον μὴ προσδεῖσθαι ἀπολ⟦.⟧ύσεώς μου
[± 18]..[.]ομ̣έ̣νων τῶν ὑπαρχόντων πρὸς τὴν αὐτὴν
10 [± 19 ἀ]π̣ολύσεως ἡμεῖν δημοσίας ἐπιφερομένης
[± 18 τὴ]ν τοῦ τετάρτου μέρους ἀπογραφὴν ἀκολούθως
[± 16 ἐν τῷ] χρηματισμῶι Πτολεμαῖος γραμματ(εὺς) κατακεχώ(ρηκα)
[τὴν ἀπογραφὴν καὶ τὴν κ]ατοχὴν τῆς πρωτοπραξίας οὔσης τῷ δημοσίῳ καὶ
[ἐὰν πιπράσκηται .... κα]ὶ̣ ἡ τιμὴ χωρῇ εἰς τὸ δημόσιον ⟦..⟧ `οὐ´ προσδεηθήσονται
15 [ἀπολύσεως τοῦ ± 8]ι̣λ̣ω̣νος. (ἔτους) ἑβδόμο̣υ̣ Αὐτοκράτορο̣ς Καίσαρος Νέρουα
[Τραιανοῦ Σεβαστοῦ Γερμα]ν̣[ι]κοῦ Δακικοῦ Φαῶ̣φι ξ

7 τιμῆς 10 ἡμῖν

TRANSLATION (lines 11–16): In accord with [the terms stated in the] deed, I, Ptolemaios, scribe, have recorded [the registration and (or the previously mentioned)] lien, with the right of first payment belonging to the fiscus and [if it be sold ... and] the proceeds go to the fiscus, they will not need [the authorization of -]ilon. Year 7 of Emperor Caesar Nerva [Trajan Augustus Germanicus] Dacicus. Phaophi 6.

Nr. 2488 Declaration of Uninundated Land

Karanis (?)
8 × 7.4 cm 164/65 A.D.

P. 25502. Broken at the top and bottom, with parts of first letters of all extant lines damaged. A horizontal strip of papyrus has been almost completely torn off at the bottom, but a small extant piece of the strip shows no letter traces. The writing of this medium light brown papyrus is an average-sized, experienced, upright cursive. There is no writing on the back.

The papyrus has the final sections of a declaration of unwatered land (ἐν ἀβρόχῳ). This type of declaration is well known and has been catalogued and discussed by Avogadro, Aegyptus 15 (1935) 131–206 (list on 134–35); Wallace, Taxation 8, 358; Préaux, CÉ 38 (1963) 117–33 (list on 120–21); and Montevecchi, La Papirologia 187. Additions to these lists and a summary of the Arsinoite form can be found in PMich VI 366–69. Recently published declarations are BGU XI 2022 (202 A.D.); 2023 (198–201 A.D.); XIII 2232 (169 A.D.); 2233 (ca. 190 A.D.); and 2234 (219 A.D., an Oxyrhynchite declaration).

Typically, the declaration is addressed to the strategos, the basilikogrammateus, and the komogrammateus or to any one of these three officials by a person who may be declaring either property which he as owner farms or leases to someone else. In this document, the owner probably was declaring land which he had leased (see notes below). Following the addresses, the declarant usually indicates that he is following the directives of the prefect (κατὰ τὰ κελευσθέντα ὑπὸ τοῦ λαμπροτάτου ἡγεμόνος N.N.), and he then states that he declares land which is unwatered for the present year of Emperor N.N. (ἀπογράφομαι ἃς γεωργῶ (or ἔχω) (ἀρούρας) ... ἐν ἀβρόχῳ πρὸς τὸ ἐνεστὸς (number) (ἔτος), etc.).

In declaring the unwatered land which he has leased, our declarant includes at least two separate tracts of land, each of which is described by size, location, and conditions affecting its use or possession. The first tract, for which the location has been lost, is characterized as 1½ arouras of land under lien for unpaid taxes in the name of Teberis, son of Petheus (line 1–2; see below for γενηματογραφεῖν). The other tract, the declarant notes, is registered for taxation in the name of Gaius Domitius Priscus, the lessee, and consists of 2¼ arouras probably in the vicinity of Karanis (περὶ Ψεν(αρψενῆσιν) of line 3 suggests Karanis; for σωματίζειν, see 3 n.).

How much more land, if any, was declared in the missing part of the document cannot be determined, nor is the name of the owner-declarant preserved (he was identified in the lost beginning of the declaration).

The extant declarations frequently have the subscription(s) of the official(s) at the end. From the lack of ink on the remains of a narrow (about 0.5 cm) horizontal strip under the final line, it appears that the subscriptions were lacking. They may, however, have been separated by more than a line's space from the extant last line.

. . . .
γενηματογρ(αφουμένας) (ἀρούρας) α (ἥμισυ) ὀνό̣μ̣[ατος]
[Τ]εβέρεως Πέθεως καὶ π̣ερὶ
Ψε̣ν̣(αρψενῆσιν) (ἀρούρας) β (τέταρτον) σωματιζομ(ένας) εἰς
Γάιον Δομίττιον Πρίσκον
5 πάσας οὔσας ἐν ἀβρόχῳ π̣ρ̣[ὸ]ς̣ (?)
τὸ ἐνε[σ]τ̣ὸς ε̣ (ἔτος) Ἀντωνίνο̣υ̣
κ̣αὶ Οὐήρου τῶν κυρίων
[Σ]ε̣βαστῶν, διὸ ἐπιδίδωμι
. . . .

1, 3 [sign] = (ἀρούρας); [sign] = (ἥμισυ) 3 [sign] = (τέταρτον)
4 Δομίτιον 6 [sign] = (ἔτος)

1 γενηματογρ(αφουμένας). An indication of size and location were given in the missing (preceding) line. γενηματογραφεῖν is discussed and defined in PMich VI 369. 8 n. Following Wilcken, Grundz. 297 and Chrest. 364 (introd.), the editors understand the word in this context to refer to land taken over by official consent from an owner whose tax payments on the land were delinquent. Additional information about the process can be found in PColThead 1 verso 5.16 n. and in Taubenschlag, "ΓΕΝΗΜΑΤΟΓΡΑΦΙΑ in Greco-Roman Egypt," JJP 4 (1950) 77–82 = Op. Min. II (1959) 695–701. See also D. Samuel, BASP 14 (1977) 123–27. Teberis is the owner whose debts to the government are delinquent. Some risk apparently was involved in leasing such lands, for the debt was to be paid from its produce and if the debt was not paid within a specified term, the property could be sold at public auction. See Taubenschlag for details.

2 The name Τεβέρις appears often in the PMich Karanis tax rolls and also in PMich VI 391 (139 A.D.), but Teberis, son of Petheus, is otherwise unknown.

3 Ψε̣ν(αρψενῆσιν). The village name is frequently abbreviated in this way (see PMich VI 372 and 394). Near Karanis, the village is mentioned often in documents from Karanis. See Wessely, Topographie (1904) 161–62.

σωματιζομ(ένας). See PMich VI 367. 12 n. for the meaning "registered for taxation". The lessee (identified by the εἰς clause) takes over the responsibility of payment to the state. Because the lessee Gaius Domitius Priscus was not the declarant, the owner of the property must have offered the declaration by stating: ἀπογράφομαι ἃς ἔχω (or τὰς ὑπαρχούσας μοι) (ἀρούρας). The phrase ἃς γεωργῶ is found in declarations made by lessees (see PMich VI 366. 6 n. and 368. 9 n). Other declarations in which σωματίζειν is also used are: BGU I 139 = WChrest 225. 13–14; PMich VI 368. 9; 369. 9; BGU XI 2022. 12; 2023. 15. PWarren 3, p. 11, has a discussion of the Byzantine use of the word with a meaning different from that of declarations of unwatered land. See also PWürz, p. 95.

4 A Gaius Domitius Priscus is listed in PMich IV 223.1378 (171/72 A.D., a tax roll from Karanis) as the former master of Tamaron.
5 Only a few traces of ink remain after ἐν ἀβρόχῳ where the preposition πρός or εἰς usually occurs in these declarations.
6 As PMich VI 366, introd., indicates, all extant declarations were submitted in the spring between Mecheir and Epeiph, which in Marcus Aurelius' and Verus' 5th year would be in 165 A.D.

TRANSLATION: [... I, N.N., am registering ...] 1½ arouras under lien for unpaid taxes in the name of Teberis, son of Petheus, and, in the vicinity of Psenarpsenesis, 2¼ arouras registered for taxation in the name of Gaius Domitius Priscus, all as being unwatered for the present 5th year of Antoninus and Verus, the lords Augusti. I therefore submit ....

Nr. 2489 Declaration of Sheep and Goats

Arsinoite Nome
15.2 × 8.5 cm 134/35 A.D.

P. 25501. Broken at the top, with a blank space of 10 cm at the bottom. The light brown papyrus was folded vertically 4 or 5 times. The writing is a medium-sized, upright, experienced cursive. There is no writing on the back.

The papyrus has the concluding sections of a declaration of sheep and goats for the 18th year of Hadrian. Lost with the upper portion of the papyrus is the declarant's name and place of residence and some information about the distribution and composition of the flock. The surviving lines show that the flock to be registered for the current year is composed of 72 sheep and 3 goats, at least 8 sheep less than the total for the previous year. Unfortunately, the loss of text prevents us from knowing whether or not the declarant included a report about birth or sale of animals subsequent to his previous year's declaration.

Declarations of animals from the Arsinoite Nome have a rather standard format. Addressed usually to the strategos by the owner of the flock (παρὰ N.N. ἀπὸ ἀμφόδου N.N.), the declaration first mentions the previous year's declaration and gives the total number of animals declared in it: ἃ ἀπεγραψάμην τῷ διεληλυθότι (number) ἔτει πρόβατα (number) αἶγας (number) (plus occasionally ἄρνας (number)). Following this may come information about the number of animals born or sold since the last declaration, or a statement by the declarant concerning the number of animals which have died or been lost (ἐξ ὧν διεφθάρη ...). This simple format appears in BGU I 133.

For lists of declarations of animals, see S. Avogadro, "Le ἀπογραφαί die proprietà nell'Egitto greco-romano," Aegyptus 15 (1935) 133–34; PRossGeorg II 13 (introd.); Montevecchi, La papirologia 187; and the latest declarations: PKöln II 86; PLugd-Bat XIX 8; POxyHels 8; and POxy XLVII 3338 which have lists of additional docu-

ments. Discussion of the declarations can be found in Avogadro 131–206 (esp. 170ff.); ZPE 21 (1976) 159–67; and in the introductions to PCorn 15; PPhil 18; and PSarap 4 and 5.

. . . .
θ⟦η⟧εις κης πλήρης [ ]
πρόβ(ατα) μ̅α̅ αἶγας β̅, ἐ̣ξ̣ ὧν διεφθ(άρη) πρόβ(ατα) η
τὰ λοιπ(ὰ) πρόβ(ατα) ο̅β̅ αἶγ(ας) γ̅ ἀπογράφομε
εἰς τὸ ἐνεστὸς ιθ (ἔτος) Ἁδριανοῦ
5 Καίσαρος τοῦ κυρίου. μετάξω ὅπῳ
ἐὴν αἱρῶμαι.

3 ἀπογράφομαι 4 ∟ = (ἔτος) 5 ὅπου 6 ἄν

1 θεις or θης. The surviving letters and letter traces resist interpretation. One expects information about the number of animals in the previous year or about changes (by sale or birth) in the size of the flock. Other registrations also occasionally indicate where the animals are located or will be pastured.
3 Since the totals given here (72 sheep and 3 goats) do not agree with the sums given in line 2 (41 sheep and 2 goats of which 8 sheep died = 33 sheep and 2 goats), one must assume that the missing part of the declaration gave additional information about the flock. Perhaps there were two or more flocks combined by the owner in his declaration. The previous year's flocks would have totalled at least 80 sheep and 3 goats.
5–6 Several declarations append statements about the owner's plans for breeding or pasturing the animals or they give the shepherd's name. See Hagedorn, ZPE 21 (1976) 159–61. For μετάγειν used to indicate change of pasturage, see PCorn 15.17 (BL II, p. 48); SB X 10620.9; SB VIII 9912.9 (corrected by Hagedorn, ZPE 5 (1970) 85); and POxy XLVII 3338.

TRANSLATION: ... 41 sheep, 2 goats, of which 8 sheep have perished. The remaining 72 sheep and 3 goats I register for the present 19th year of Hadrian Caesar the lord. I will move them to whichever pasture I choose.

Nr. 2490 Census (?) of Sheep and Goats

Arsinoite Nome
12 × 10.4 cm ii/iii A.D.

P. 25519. Broken at the top, left and bottom, the medium dark brown papyrus has suffered some damage of letters along two vertical folds. The writing is an upright, medium-sized, experienced cursive in which many letters are separated from the others. Letter forms are characteristic of those found in late second and early third century A.D. documents. There is no writing on the back.

Despite the loss of many details necessary for accurate and complete interpretation of this document, the surviving partial lines strongly suggest that the papyrus contained part of a census of sheep and goats. The census (ἐξαρίθμησις), it seems, was

conducted within a nome periodically by the strategos, the basilikogrammateus, and a third member from another nome appointed by the epistrategos (see Wallace, Taxation 84–86). As Wallace indicated (p. 84), "the census of animals was conducted only when deemed necessary because of inadequacy of the returns of the owners or when fraud was suspected by the officials."

In our document, a list of sheep and goats estate-by-estate has been preserved. The flocks on these estates (whose names have been lost at the broken left side) probably were sub-leased by individuals compelled to lease the estates by the State. A census of these flocks apparently was ordered, because there was some suspicion of fraud (see 6 n.).

For discussion of the census of animals and for references to pertinent documents, see Wallace, Taxation 76–86. PLond II 376 (p. 77) is an example of a livestock census held by the strategos of the division of Heraklides in 159 A.D.

. . . .

[ ] ὡ̣ς πρόκ(ειται)
[ ].[....].
[ ] πρ[ό]β(ατα) κζ αἶγες β
[ ] πρόβατα κε
5 [ ].[..]. ω Ζήνωνος πρόβ(ατα) πζ αἶγ(ες) β
[ἐπὶ τὸ] αὐτὸ τὰ δηλωθέντ(α) εἶναι [ἀ]νύπαρκ(τα)
[κατ' (?) ο]ὐσίαν πρόκιται πρόβ(ατα) Σϙβ ⟨symbol⟩ α̣ἶγ(ες) ιδ
[πρό]β̣(ατα) χμα ⟨symbol⟩ αἶγ(ες) νς ⟨symbol⟩ ὧν τὸ κατ' οὐσίαν
[ ] τῶν διαταγέντων κατὰ μέρο̣ς
10 [ ]ανης οὐσίας πρόβ(ατα) οα αἴξ α
[ ]ανη[ς] οὐσίας πρ[ό]β(ατα) λα αἶγ(ες) β
[ ]...[....]ς̣ οὐσίας πρόβ(ατα) ρλη
[ ]α̣νης οὐσίας πρόβ(ατα) ξβ αἶγ(ες) β
[ ] τ̣ῶ̣ν διαμισθωτῶν Φλαυίου

. . . .

7 πρόκειται 7 and 8 Curved strokes (⟨symbol⟩) attached to the last letter of the number either identify the numbers as totals or are symbols for καί.

6 ἐπὶ τὸ] αὐτό: see **2483.4** for this expression.
[ἀ]νύπαρκ(τα). Apart from its use in classical literature, the word appears in four other papyri: PGiss 7; PMich VI 426; POxy XVII 2131; and PSI XII 1260. In each, it refers to something non-existent or falsely claimed (property, name, or land). Discussion and references can be found in Preisigke, Fachwörter 23; ArchP 5 (1913) 255 and 299; and PGiss 4, introd., p. 25.
Does this refer to sheep and goats found to be non-existent in records kept by managers or shepherds of the estates? And does the adjective imply here, as in POxy XVII 2131; PMich VI 426; and PSI XII 1260, that improper or illegal procedures have been followed? Or does the term suggest only that new inventories of flocks show that losses have occurred?

7 The totals, estate-by-estate (?), listed here are, it seems, sums of the entries recorded in lines 2–5. Extant entries total only 139 sheep and 4 goats of the 292 sheep and 12 goats referred to in the line. These may be the animals (?) shown in line 6 to be non-existent on the various estates.
Following the number 292 is a symbol similar to the one for one-half (⟨symbol⟩). Obviously, one-half is not appropriate here, and the mark must, like those accompanying the numbers in line 8, indicate a total or the conjunction καί. The lower stroke of this symbol ends at a hole in the papyrus, and thus the symbol could have continued in a manner similar to the others in this document.

8 Presumably, the totals here are the sums of the itemized distribution by estates which follows in lines 9 ff. As in line 7, the totals do not tally with the entries which are extant: 302 (not 641) sheep and 5 (not 56) goats. The list probably continued after line 14 with other estates or property where sheep and goats were pastured.
ὧν τὸ κατ' οὐσίαν: cf. PHamb 34.11.

9 τῶν διαταγέντων: διατάσσειν is used of assigning land for compulsory leasing. See POxy VI 899 (WChrest 361 has a bibliography); Preisigke, Fachwörter s. διαταγή; and Lewis, PLeit 5.45–46 n.
The phrase perhaps indicates that the estates have been assigned by the government to lessees who were responsible, not only for cultivation, but also for flocks belonging to the estates. The flocks, in turn, may have been leased out (line 14) to shepherds. See PStrassb 6–8 and Johnson, Roman Egypt 229 for discussion of flocks maintained on estates and leased out by owners to shepherds. PStrassb 30 is a lease of a flock of 56 goats.

10–13 Regrettably, the names of the estates have been too incompletely preserved for identification. For discussion and bibliography on the estates, see **2549**.3–4 n. and **2554**.6 n. The ending -ανῆς commonly is used to convert proper names into adjectives indicating former owners of estates, and, consequently, there is no way of discovering precisely which estates were listed here.

14 τῶν διαμισθώτων Φλαυίου. Unless this is a misspelling of the participle διαμισθούντων, the lines presents the only extant example of the noun διαμισθωτής.

TRANSLATION: [...]

[. . .] as listed above
[. . .]
[...] 27 sheep, 2 goats
[...] 25 sheep
[...] ... of Zenon 87 sheep, 2 goats
[...] ... those shown to be non-existent (?)
[... by (?)] estate are listed above: 292 sheep, 14 goats
[...] 641 sheep, 56 goats, of which the distribution by estate
[...] of those assigned part-by-part:
[...] of the estate of [...] 71 sheep, 1 goat
[...] of the estate of [...] 31 sheep, 2 goats
[...] of the estate of [...] 138 sheep
[...] of the estate of [...] 62 sheep, 2 goats
[...] of those tenants of state land, of Flavius
[. . . . .]

Nr. 2491 Account(?)

Karanis (?)
29.4 × 13.9 cm late ii A.D.

P. 21685. Broken at the right side and bottom with a large part of the lower right side of the document missing because of a break at one of three vertical folds. To the left extends a margin of about 6 to 6.5 cm, and on the extreme left side of the light brown papyrus the final letters of two lines of a previous document or column are visible. The writing is an average-sized, upright, experienced cursive of the second century A.D. On the back (writing across the fibers) are drafts of official letters of Tineius Demetrius (dated 190 A.D.; see **2467**).

The nature and function of this document are obscured by extensive damage and abrasion. Two names serve as section headings (lines 1, 20). Listed under these are other names, all in the same formulaic fashion: κολ( ) εἰς + name. At the end of each of the two surviving sections there seem to be summary statements including perhaps dates and amounts of money. Not enough of these lines survives to show us what they contained.

The text as it has been preserved is puzzling. No parallels can be found and it is not certain how the abbreviation should be resolved. Of the few possible resolutions, κολ(λόβου) is the most attractive and would suggest that the text perhaps records exchange transactions involving the money changer (whose name heads the section) and the person for whom money has been exchanged (εἰς N.N.).

Some of the individuals can be identified as residents of Karanis who have been credited in the Karanis tax rolls with payment of garden taxes. It is conceivable that in meeting their tax obligations they required the use of a money changer and that Ptolemaios, son of Chairemon, was one whose services were used and paid for by them. Their transactions eventually were recorded for him in a summary report.

It is surprising, however, to find the second section headed by the name Valeria, although nothing prevented a female from performing the functions of a money changer.

Until missing parts of the text can be found and identified or until other documents parallel to ours emerge to inform us about its nature, it is probably best to refrain from further speculation about its function.

Πτολεμαῖος Χαιρήμονος [ ]
κο(λ) ε̣ἰ̣ς̣ Τα̣μ̣ύ̣σ̣θαν Σω̣[ ]
κο(λ) ε̣ἰ̣ς̣ Γ̣ά̣ιον Κ̣[ορ]ν̣ήλ(ιον) [ ]
κολ( ) ε̣ἰ̣ς̣ Τ̣ασου̣χάρι̣[ο(ν)] Πτολ̣[εμαίου (?)]
5 κο(λ) εἰς Γάιον Λογγῖνον Λ[όγγον]
κο(λ) [ε]ἰς Σ̣[ο]κ̣μῆνιν Ἡρακλ̣η[ ]
κολ( ) ε̣ἰ̣ς̣ Κά̣στορα Σο̣κ̣μήνε̣[ως]
[...] καὶ Ἀσκάλεω̣ς Ι[.]. [ ]

κ[ο(λ)] εἰς [Ἀ]φροδισίαν Ὡρι̣[ ]
10 κ̣[ο(λ)] ε̣ἰ̣ς̣ Ἀ̣ρ̣σ̣ά̣μην Χαρμ[ ]
κ̣[ο]λ̣( ) εἰς Πτολλ̣ίωνα [ ]
κ̣[ο(λ)] ε̣[ἰ]ς̣ [.....].. [ ]
κολ( ) εἰς [ ]
κο(λ) εἰς [ ]
15 κο(λ) ε̣ἰ̣ς̣ Α. [Πτολε]-
16a μ̣[α]ίου [ ]
16 τ̣. ([ ]
17 Παυ[-]
18 [(vacat?)]
19 Οὐαλερ̣ία Θ̣[αισαρίου (?)]
20 κολ( ) εἰς . [ ]
[(vacat?)]
κο(λ) ε[ἰς]
κο(λ) εἰς . [ ]
[...] καὶ διαπ̣ροσπ( ) [ ]
25 [...] ⸗ ια (δραχμὰς) ιη [ ]

25 ⳨ = (δραχμάς)

4 Tasoucharion, daughter of Ptolemaios, is included in the Karanis tax roll (PMich IV 224.2018) as a taxpayer (of garden taxes).

5 A Gaius Longinus Longus is credited with payment of garden taxes in PMich IV 224.3926 and 5406.

16 The initial letter could be tau (followed by another letter) or pi. The stroke just before the break looks like a symbol—either for drachmas or for the year, although it could merely indicate abbreviation. The entries in lines 24–25 present amounts of money. Perhaps that is what was included here also.

18 There may only be a blank space here separating the following list from the preceding. There are no traces of ink visible.

19 Valeria, daughter of Thaisarion, has been listed as a taxpayer of garden taxes in PMich IV 224.4029 and 225.3172. See line 1 for a similar heading.

21 Abrasion may have removed the entry recorded here, but no ink is visible up to the faint traces at the break.

24–25 The entries are puzzling. Perhaps the amount recorded (18 drachmas) is the total of the payments (for exchange?).

Nr. 2492 Soldier's Letter

?
19.2 × 10.2 cm ii A.D.

P. 21675. A soldier (his name is lost) writes from Alexandria to his mother in the Fayum and asks her about the results of her appearance before the archidikastes in Memphis. For additional information, see PColl Youtie I 53, where the document

was originally published, and subsequent discussions in ZPE 26 (1977) 223–227; Anagennesis 1 (1981) 89–92.

. . . .

γεινώσκειν σὲ θέ̣[λω ὅτι].....
μετέ̣λαβον τὰ κ̣ατ̣[ ]
ηκες μὴ γράψας τα̣[ ] ἐρωτῶ σε
οὖν, μῆ[τε]ρ, γράψις μ̣[οι] τὰ π̣[ε]ρ̣ὶ σεαυτῆς.
5 τί πέπραχες εἰς Μέμφι̣ν̣; μὴ ἄλ̣λως
ποιήσεις· γείνωσκε ὅτι Γέμελλος
ἐστράτ̣ευ̣ται εἰς τὴν κλάσσαν καὶ ἔλεγε
μοι ὅτι ἡ μήτηρ σοῦ δικάζεται εἰς
Μέμφει μετὰ τοῦ πατρός σοῦ
10 ἐπὶ τῷ ἀρχιδικαστ[ῇ]. καλῶς ποιή[σεις,]
μῆτερ, κομισαμέν[η] μ̣ου τ̣αύτ̣η̣ν̣
τὴν ἐπιστολὴν ⟦..α.λα.⟧ πέμψις μ̣ο̣ι̣
Γερμανὸν ἐπὶ λέγετ̣α̣ι ὅτι ἡ χώρ̣τ̣η̣
ἡμῶν εἰς τὴν Μαυριτανί̣[α]ν ὑ̣π̣ά̣γε̣ι̣.
15 μέχρι σήμερον ἡμέρας ἐξέρχεται
ἡ ἄλη τῶν Μαύρων καὶ ἡ χώρτη.
τῶν Ἀφρώρω[ν]. ἐξαναπληροῦται
ἐκείνη ἡ χώρτη ἐκ τῆς ἡμῶν χώρτη[(ς)].
ἀπὸ τριῶν ἐτῶν ἐξέρχονται. τὸ λοι-
20 [πὸ]ν οὖν, μῆτ[ερ, ± 4]... σε. [..]ρε̣[± 4]
εὔχομα[ι ± 4]....ολ..ς ἄσπασο(ν)
Οὐαλέριο̣ν̣ κ̣α̣ὶ̣ Ἑρμανι...ν κ̣α̣ὶ̣ τοὺς
ἐν οἴκῳ τ̣[....].σ..μαα.[ ]
δεύτερα traces
25 τη̣ν̣ traces

margin:] ..ἐπεξέρχ.[..]ι ἃ δηλώσω σοὶ δι'ἐπιστολῆς εισι ....

4 γράψεις 8 ἐν 12 πέμψεις 13 ἐπεί

7 εἰς τὴν κλάσσαν. In the original edition, Brashear corrected κλάσσαν to κλάσσην. As J. Rea notes in an addendum to CPR V 10.7, the word should have been left as it is in the text.

10 ἀρχιδικαστ[ῇ]: See **2472.8** n.

TRANSLATION: (lines 3–23) I therefore ask you, mother, write me about your affairs. What did you do in Memphis? Do not fail! You should know that Gemellos has gone to serve in the fleet, and he told me: "Your mother is going to court with your father before the archidikastes in Memphis." As soon as you receive this letter, mother, please send Germanos to me for it is being said that our cohort is leaving(?) for Mauritania. So far, the ala Maurorum is moving out and the cohors ... Afrorum. That cohort is being brought up to strength from our cohort. (Men?) from (the intakes of?) three years are moving out. Besides, mother .... I pray [for your health] ... Greet Valerios and Hermani- and [everyone?] in the house....

Nr. 2493 Letter from Chairemonianos to Serenos

Fayum
22 × 6.6 cm late i or early ii A.D.

P. 21518. Broken at the top and at the right side in lines 1–9, with a left margin of 1 cm and a blank space at the bottom of 6 cm. The medium dark brown papyrus has three vertical folds, and it has been written by two different hands. The first is a bold, upright, average-sized, semicursive, with letter shapes similar to but not as carefully formed as those of Montevecchi, La papirologia Tav. 44 (94 A.D.). The second hand presents slowly made, upright block letters which are individually formed.

Only the concluding half and the words of greeting of this letter from Chairemonianos to his son Serenos remain. Despite interruptions of the extant text, the contents of the letter can mostly be understood. A payment in kind has been made to the sitologoi, but apparently it has not been credited to Serenos' account, because information about his accounts (perhaps the official list of his accounts) is in the possession of an unnamed individual. Chairemonianos reports this to his son and urges him to send this individual quickly, if he will come, to allow the payment to be credited properly, presumably by providing the necessary information about Serenos' accounts.

. . . .

α[.].[ ]
ατων ε̣.[ ]
του διὰ τὴν [ ]
χην τῆς κώμη[ς]
5 καὶ γεινώσκε̣ν̣ [σὲ (?)]
ὅτι ἐμέτ̣ρησαν [τὸ]-
ν σῖτον το̣ῖ̣[ς] σ̣ι̣τ̣ο̣-
λόγων ε.[ ]
τος σε̣...[.].κ̣[ ]
10 οὔπω μετα̣[λα]βέσ̣-
τ̣αι ἐπ' ὀνόματος
σοῦ, ἔχων αὐτῶ-
ν τὴν διαστολὴν
τῶν ὀνομάτων
15 σοῦ. ἐὰν [ἔλ]θη̣ ὑπὲ̣ρ
ὧν ⟨ἔγραψα⟩ πέμψον αὐτὸν

ἐν τάχι εἵνα αὐτοῖ[ς]
διαστέλι.
ἀσπάζεταί ἡμᾶς
20 Σωκράτης.
(2H) γινώσκειν σὲ θέλ-
ω ὅτι ταῦτα τ[ὰ γ]ρά[μ]-
ατα ταρότατα ἔπ-
εμψα ἡμῖν ἔνεκ[α ?]
25 ὧν ἔδωκές μοι.

verso: [Σ]ερήνῳ ἀπὸ Χαιρημωνιαν`οῦ´
πατρός

5 γινώσκειν 7–8 σιτολόγοις 10–11 μεταλαβέσθαι
17 τάχει ἵνα 18 διαστείλῃ 19 ὑμᾶς (?) 24 ὑμῖν (?)
25 ἔδωκας

8–9 ἐπ' [ὀνόμα]τος Σε . . . (or read σου ?).
10 μετα[. .]βε. suggest some form of the verb μεταλαμβάνειν. The traces after -βε- are ambiguous, but could be sigma (if not iota). Only one or, at most, two letters follow -βε-, and the word seems to be continued to line 11 (-ται). μετα[λα]βέσται (read μετα[λα]-βέσθαι) is preferable to μετα[λά]βενται (read μετα[λά]βονται). The problem giving rise to the epistle appears to be an irregularity in payment or the recording of payment to Serenos' account. οὔπω μεταλαβέσθαι (middle for passive) provides a meaning consistent with the apparent lack of the official list of accounts mentioned in lines 12–15. For the interchange of theta and tau see Gignac, Grammar (1975) 92.
13 τὴν διαστολήν: see Youtie, TAPA 95 (1964) 313: "It is somewhat broader in scope than 'tac payment,' properly rather a 'taxing list.' which may record the names and payments of individual taxpayers or may be a summary of payments with no reference to individuals."
23 ταρότατα = ταχύτατα. See LSJ s. ταρόν, τραρόν, and ὀτρηρός.
26 PMich VIII 504 (ii A.D.) is a letter from a Chairemonianos to two or more brothers (names have been lost). The contents suggest a military family, perhaps Roman citizens, but there is nothing besides the father's name to suggest that the letter writers were the same individual.

TRANSLATION: 3 ff. ... because of the [...] of the village, and [for you?] to know that they measured out the grain to the sitologoi [...]...[... but that this] has not been transferred to your account, since he (?) has their list of your accounts. If he comes about the things which I wrote to you about, send him quickly so that he might make payment to them. Socrates greets you. (2H) I want you to know that I sent this letter to you very quickly because of the things which you gave me.

Nr. 2494 Letter from Ptolemaios to Zosimos

Alexandria (?)
32.5 × 16.2 cm early iii A.D.

P. 21594. Missing from the papyrus are two large pieces, one about 8 × 8 cm at the beginning of lines 6–12, and the other about 11 × 6 cm at the ends of lines 18–27. At the top is a margin of 2 cm, on the left, 1.5 cm, and at the bottom, 1.5 cm. The writing of this medium dark brown papyrus is a large, slanted, moderately experienced cursive. On the back is the address for the letter.

Ptolemaios writes to his brother Zosimos. Substantial loss of text resulting from the large gaps in lines 6–12 and 18–27 makes the subject of the letter unclear. Zosimos is chided for not responding properly to previous letters and for failing to send something to someone. He is encouraged by Ptolemaios to go somewhere and apparently to be circumspect enough not to provide a pretext for something to happen. The names of two or three friends or acquaintances are disclosed to Zosimos, and he is advised to give them (or perhaps others previously mentioned) a receipt for whatever they give him, while the things received are to be turned over to Saturnilus. The mention of seed and artabas indicates that the letter, in part, is concerned with agricultural matters.

Approximate dating of the letter is possible through two other letters written by Ptolemaios to members of his family and through a communication of Ptolemaios to the strategos of the Arsinoite Nome. From these and from the epistolary proskynema to Sarapis (see 3–4 n.), one can presume that the letters were written in Alexandria.

BGU II 623 is a letter from Ptolemaios to his sister Souera. In it he informs her that he has become sesquiplicarius of an ala, and he asks her to greet Zosimos, Longinus, and Otrenion on his behalf.

BGU II 625 (= WChrest 21), written by Ptolemaios from Alexandria (?) where he was garrisoned, is addressed to his brother Zosimos. In the letter, Ptolemaios informs Zosimos that he has been transferred from Alexandria to the Bucolic district of Egypt, that he had no choice but to accept the assignment, and that he has also informed Longinus so that he can make all things ready. Zosimos is instructed to prepare bricks and plaster (?), so that it will be ready when Ptolemaios returns. Further instructions are given about sowing, and Zosimos is requested to come to the Bucolic district, if he has time. Meanwhile, after receipt of the letter he is to accompany Longinus to Skenai Mandrai to visit Ptolemaios' friend Besarion. Another friend in Alexandria will keep Ptolemaios informed. Salutations include Ptolemaios' daughter and her children, Serenos, and friends.

BGU II 614 (217 A.D.) is addressed to the strategos of the Arsinoite Nome by M. Aurelius Julius Ptolemaios, sesquiplicarius of the ala Antoniniana Gallica, from Alexandria. Wilcken (Chrest. 21) suggests that this is the same Ptolemaios (in 614, he also has an acquaintance named Longinus) and that the absence of the Aurelius designation in BGU II 623 and 625 indicates that they were written early in the third century.

Ptolemaios, the Roman soldier, has been an active correspondent, it seems, partly because of the need to manage affairs at home in the Arsinoite Nome, and partly also to share good news about his military career.

Πτολαῖμες Ζωσίμῳ τῷ ἀδελφῷ πλεῖστα
χαίρειν. πρὸ μὲν πάντων εὔχομαι σαι
ὑγειαίνιν καὶ τὸ προσκύνημα σοῦ ποιῶ
παρὰ τῷ κ̣υρίῳ Σαρά̣[πι]δ̣ος. οὐ καλ̣ῶς ἐποί-
5 ησας λαβὼν π̣α̣ρ' ἐμ[ο]ῦ ἐπιστ[ό]λ̣εια δῶ-
[ναι ± 13] ̣ οὐκ ἔπ̣εμψες
[± 15 οὐ]κ ἔπεμψες αὐτῷ
[± 15 μὴ] ὀκνήσ̣ης, γενοῦ
[± 16]τ̣ον πᾶσι, οἷς μοι
10 ...[± 13]ι̣άσωσιν ἃ ὀφίλου-
σιν ̣ [..... διδόναι (?)] μηδεμίαν ἀφορ-
μ̣[ὴν ± 13]...ν ἐν σπέρματι
δ[η]λ̣ῶσαι̣ τοῦτ' ἐστὶν τὰ ὀνόματα αὐτῶν
Λογγεῖ̣ν̣ον καὶ Σ̣ε̣ρ̣ῆνον ⟨καὶ⟩ 'Ọτρηνί̣ωνα̣
15 [...... Π]τ̣ολεμὲς καὶ τὸν τοῦ Περσ̣ύ̣ν̣(ου)
εἴ τι ἐὰν δ⟦η⟧`ῶ´σιν σ̣οὶ ἀπὸ μέ̣ρους, δὸς αὐ-
τοῖς ἀποχ̣ὴ̣ν [κ]α̣ὶ̣ μετάβαλε αὐτὰ Σατορνί-
λ̣ῳ τῷ ἀδελφῷ μου̣, ὅτου α̣[τὰ]
παρ' αὐτοῦ γράμματα ὀφ[ ]
20 τοῦ Περσύνου ἀρτάβ̣α̣ς [ ]
συνλέγει ἐφαίτους επ̣ .. [ ]
τὴν παιδίσ̣κην μου ̣ [ ]
αὐτῇ ἕξ, γρά⟨φ⟩ων μοι [ ]
γράφου ἐκομ̣ισάμην̣ [ἀσ]-
25 πάζομαι τὴν ἀ̣δ̣ε̣λ̣[φήν μου]
καὶ πάντες τοὺς ἐ̣ν [οἴκῳ]
[ἐ]ρ̣ρ̣ῶσθαι σ̣α̣[ι εὔχομαι]

verso: ἀ̣π̣ό̣(δος) Ζ[ωσ]ί[μῳ ἀδεδφῷ ╳ Πτολεμαίου ἀδελ]φο̣ῦ̣

1 Πτολεμαῖος 2 σέ 3 ὑγιαίνειν 4 Σαρά[πι]δι 5 δοῦναι 6–7 ἔπεμψας 10–11 ὀφείλωσιν (?) 14 Λογγεῖνον 15 Πτολεμαίου (?) 21 συλλέγει ἐφέτους 27 σέ

3–4 τὸ προσκύνημα σοῦ ποιῶ / παρὰ τῷ κ̣υρίῳ Σ̣αρά̣[πι]δ̣ος (read Σ̣αρά̣[πι]δ̣ι). The formula is discussed by Youtie, "Grenfell's Gift to Lumbroso," Illinois Classical Studies 3 (1978) 90–99. After tracing the history of its interpretation from Wilcken's 1912 assertion that the formula appeared only in letters sent from Alexandria (Grundz. 122f.), Youtie concludes that no evidence has emerged to disprove Wilcken. Therefore, although Ptolemaios nowhere mentions in this letter that he writes from Alexandria, the proskynema to Sarapis, whose most famous temple and most sacred image was located

in Alexandria, probably indicates that Alexandria was at that time the place where he was garrisoned or through which he was passing.

8 γενοῦ: cf. BGU II 625.22 and POxy XLII 3058.7. The construction is γενοῦ σὺν N.N. πρὸς N.N.

10–11]ι̣άσωσιν ἃ ὀφίλου/σιν: "so that they might ... what they owe."

14 For Longinus, see also BGU II 623.6; 625.8,22; 614.3,5. Serenos is mentioned in the greetings section of BGU II 625.35, where no other name for him is given. Otrenion is greeted in BGU II 623.6, where his name is preceeded by καί and by space for at least another name. It appears that two persons are meant, although no connective is used in our document between the names. Another solution would be to restore in BGU II 623.6 κα[ὶ Σερῆνον τὸν] καὶ 'Οτρηνίωνα and assume that the surname was omitted in BGU II 625.35.

15 Περσύνου: probably a variant form of Περσῖνος (see Pape, Wörterb. d. griech. Eigennamen s.v.).

16 For εἴ τι ἐάν = ἐάν τι, see Moulton, Grammar I 169, 239, and cf. PMich VIII 491.13.

21 ἐφαίτους = ἐφέτους. See PMich VIII 473.10 n. for discussion and bibliography.

23 αὐτῇ ἕξ, γρά⟨φ⟩ων μοι: ["send?] her six and write to me."

25 His sister's name in BGU II 623, Σουήρη, may have followed in the lacuna. Cf. BGU II 530.32: ἀσπάζεταί ἡ ἀδελφή μου Ἑλένη.

TRANSLATION: Ptolemaios to Zosimos, his brother, very many greetings. Before all else, I pray for your health, and I make supplication on your behalf before the lord Sarapis. You did not do well, having received letters from me, in giving [...] you did not send [...] you did not send to him [...] do not hesitate, go [with N.N. (?) to (place?) ...] ... so that they might pay what they owe [... to give] no occasion [...] ... with seed, to disclose, that is, their names Longinus and Serenos ⟨and⟩ Otrenion [...] of (?) Ptolemaios and that of Persunos. If they give something or other to you in part, give them a receipt and hand these over to Saturnilus, my brother, whose [...] the letter from him ... [...] the artabas of Persunos [...] he collects this year's (?) ... [...] my slave girl ... [... send] her six and write to me ... [...] Salutations to my sister [N.N.] and to all the household [...]. I pray for your health.

Nr. 2495 Letter

Fayum
13.7 × 12 cm iii A.D.

P. 21636. Broken at the top and bottom, with a margin of 1.5 cm at the left side. Breaks along five vertical folds of this medium dark brown papyrus have created some gaps in the text. The writing is an average to large-sized, upright, moderately experienced cursive, similar in letter formation to Seider, Taf. 27, nr. 44, although less cursive in appearance. On the back is part of the letter's address.

Lost are the beginning and conclusion of this letter concerning the receipt and payment of money in connection with a contract of sale. The recipient of the letter is instructed by the writer to follow one of two courses of action necessary to conclude the transaction to which reference is made: either 1) he should take 100

drachmas received from a man named Kasianos or Kassianos (as the final installment of an amount of 200 drachmas owed presumably to the letter writer), reply immediately to the writer, and, at the same time, send him the contract for Sabinos, so that he, the writer, might in turn send him (the recipient) another contract for the same transaction, or 2) he should make a settlement with Sabinos.

The interpretation of this transaction is obscured by the loss of context, but the instructions issued by the writer seem to point to a situation in which a contract has been issued to Sabinos, but, for some reason not indicated, the terms of the contract of sale have not been or remained acceptable to Sabinos. Perhaps Sabinos has requested an additional 100 drachmas or has not received an amount for which he contracted. The recipient is instructed to negotiate for settlement with Sabinos, or make a settlement by paying the 100 drachmas, in which case another contract, reflecting the revised terms, will be issued to Sabinos. This money is to be taken from a repayment to the writer by Kasianos, whose role in the transaction is merely that of source of funds perhaps required to complete the settlement. Unfortunately, the subject and terms of the contract of sale remain totally obscure, as does the reason for Kasianos' 200 drachma payment to the writer of the letter.

. . . .

ρ ... και απ .. [....] .. π̣α̣ρὰ τῶν.[ ]
λων ἐπὶ ὧν Κασσιανοῦ ὅτι οὔπω̣
ἀπηρτίσθη. δ̣ι̣ὸ καλῶς ποήσεις
ἢ λαβὼν τὰς λοιπὰς ἑκατὸν δραχμὰς
5 παρὰ Κ̣[α]σ̣ιανοῦ, ⟦γρ̣ά̣ψει⟧ λέγει γὰρ δεδω-
κέναι [σ]οι τὰς ἄλλας ἑκατὸν εἰς
συνπλ̣ή̣ρωσιν τῶν διακοσίων
δραχμῶν, ἀ̣ν̣τ̣ιγράψας μοι̣ ἅ̣μα
καὶ τὴν εἰς Σ̣αβεῖνον πρᾶσιν̣ ἐ̣π̣ι̣-
10 πέμψας μοι ἵν' εἰς ὄνομα ἐκεί-
νου ἄλλην σοι πέμψω, ἢ ἀπαρ-
τίσας π̣ρ̣ὸ̣ς Σαβεῖνον. [ἀντιγρά]-
ψεις δέ μοι καὶ παρ' οὗ λα[μβάνεις]
τὸ ἀργυρείδιν διὰ παυ[ ]
15 [.....] .... [.] .. [.] . [ ]

. . . .

verso: π̣α̣ρὰ ... β̣α̣ν̣ο̣υ̣

2 ἐφ' ὧν 3 ποιήσεις 7 συμπλήρωσιν 14 ἀργυρίδιον

1 The lower parts of several letters are visible, but it is difficult to interpret the traces.
2 The name Kasianos does not appear too frequently in the papyri, and the extant documents with this name included in them do not identify him, nor do they provide information about his 200 drachma payment.
6–8 εἰς συνπλήρωσιν τῶν διακοσιῶν δραχμῶν. The sum may have been due for purchase of something (animal or slave) from the letter writer.

9 Sabinos' name is too common to permit confident identification.
14 τὸ ἀργυρίδιον (= τὸ ἀργύριον). The letters παυ[ ] following διά may belong to a personal name.

verso: The ink is very faded and difficult to read, but there is no trace of the adressee's name on the papyrus.

TRANSLATION: 2ff. ... with regard to those which are Kassianos', because (or that) it has not yet been settled. Please, therefore, either take the remaining 100 drachmas from Kasianos, for he ⟦will write⟧ says he has given you the other 100 as full payment of the 200 drachmas; write back to me at once, and send me also the contract of sale for Sabinos, so that I might send you another for his account; or make a settlement with Sabinos. But you [write back] to me, and from whom you [receive (?)] the money....

Nr. 2496 Letter from Kyrillos to his Brother

Fayum
12 × 8.5 cm iii–iv A.D.

P. 25504. Broken at the bottom right corner, with margins of 1.5 cm at the top, 1 cm at the left, and 1 cm at the bottom left side. Three vertical folds have caused minor damage to this medium dark brown papyrus. The writing is an average-sized, slanted, experienced cursive with letters having forms characteristic of third and fourth century hands. There is no writing on the back.

Kyrillos instructs his brother to deliver three artabas of beans to his father in return for a payment of one silver talent and 1000 drachmas. No other information is included in the letter, and we are not told why Kyrillos sells the beans to his father nor do we know why he cannot make the delivery himself.

The price per artaba (over 2000 drachmas) is high compared with other early fourth century bean prices. The prices attested in PCairIsidor (308–309 A. D.) range from 700 drachmas per artaba (91) to 900 drachmas per artaba (87–89), with perhaps a payment of 1000 drachmas per artaba (90, where the amount is not certain). Other records of sales of beans (φασήλια) include POxy XXIV 2426.vi.14 (ii–iii A.D.), an account of expenditures with no amount given for the beans, and BGU III 849 (iv A.D.), a letter instructing delivery of beans to someone, with no cost given.

Κύριλλος [....]ω̣νι
ἀδελφῷ̣, χαίρειν.
δὸς τῷ̣ πατρί μου
ἐκ τῶν καταλ̣ιφθέν-
5 των πασηλίων

ἀρτάβας τρεῖς
(ἀρτάβας) γ´ λαμβάνων
παρ' αὐτοῦ τὴν τειμὴ(ν)
ἀργυρίου (τάλαντον) α̣ [(δραχμὰς)] Α̣
10 τάλαντον ἓν [(δραχμὰς)]
χει[λίας]

4–5 καταλειφθέντων φασηλίων 7 ō = (ἀρτάβας)
8 τιμήν 9 ∠ = (τάλαντον) 11 χι[λίας]

1 Κύριλλος is not a common name, but information given in the letter does not permit positive identification.
5 πασηλίων. A similar misspelling (πασήλια) appears in SB VI 9017, no. 24.6 (i/ii A.D.).
9 The sign for thousands and the top of the letter alpha (?) are visible above the break in the papyrus.

TRANSLATION: Kyrillos to his brother [-]on, greetings. Give to my father from the beans left behind three artabas, 3 artabas, and receive from him the price of 1 silver talent 1000 [drachmas,] one talent one thousand [drachmas.]

Receipts for Beer Tax

The following six documents (**2497–2502**) are receipts for the beer tax levied on individuals in Roman Egypt. Two receipts include payments for other taxes: **2497** in which the tax names are uncertain, and **2498** in which the beer tax payment is really supplementary to another unidentified tax and is accompanied by payments also for the φόρος προβάτων and for the ἐπιμερισμὸς ἀπόρων.

For the beer tax and for references to this impost, see my article in CÉ 50 (1976) 121–29. To the list on pp. 122–23 should be added **2497–2502** (**2500** is the receipt listed there as P. Berol. inv. 21759) as well as these recently published receipts: PStrassb 414; 424; 425; 426; BGU XIII 2283; and 2286. To the list of other documents in which ζυτηρά is mentioned (pp. 124–25) add: "P. Mich. inv. 69: Tax Account," ZPE 28 (1978) 255–58, in which a record of collection of the beer tax at Sinary (in 31/32 A.D.) is listed (in line 17 on p. 256, where the amount paid is not completely preserved); ZPE 29 (1978) 265–66, where K. A. Worp presents an improved text of SB I 5982 (my document nr. 9 on p. 125); PStrassb 439; 440 (2); and 441 (2), which are receipts issued to tax collectors.

Nothing in these additional documents makes it necessary to alter the views presented in CÉ 50 (1976) 121–29. The ζυτηρά or ζυτηρὰ κατ' ἄνδρα (the terms are interchangeable) was a consumer's tax based on the amount of beer purchased and consumed. Payment was to be made by the consumer, not the seller, but the faithful payment of the tax was encouraged by the existence of individual lists (τὸ κατ' ἄνδρα) provided by the sellers and on which the amounts purchased were recorded. For a detailed presentation of this interpretation, see the article in CÉ.

Despite the presence of several receipts, the rate at which individuals were taxed is still unknown. The chronological list of payments shows that no standard rates were paid within communities. Other than the obvious conclusion that the payments were variable in amount, the only other conclusions suggested by the list of documents (including the most recently published ones) are that 1) payments were frequently made in 4 drachma (tetradrachma) installments, and 2) that the amounts of payment increased substantially at the beginning of the third century.

The tax in Roman times is attested from early in the first century (OMich 987 and PMich inv. 69 = ZPE 28 (1978) 255–58) to the first half of the third (PStrassb 61 and POxy XII 1433). Almost all receipts come from the Arsinoite Nome. For the Ptolemaic beer tax, see BGU XIV 2379 introd.

Nr. 2497 Receipts for Beer Tax

Karanis
a) 11 × 5.9 cm
b) 20.7 × 6.9 cm 143–45 A.D. (?)

P. 21933v. Writing across the fibers. The two fragments of this medium light brown papyrus present a very mutilated text consisting of records of tax payments. Fragment a, which is broken at the right side, has the beginnings of several lines, and fragment b, which is broken at the top and left side but which has more text than fragment a, has the ends of 9 lines. From the text on the other side of the papyrus (**2537**, receipts for syntaximon and other taxes paid at Karanis in 142–44 A.D.), the fragments can be aligned and the space between them estimated at about 22 letters. Only a few slanted, medium-sized cursive letters survive of the entries made by an experienced first hand. The letters made by the experienced second and third hands are smaller, upright, and very cursive.

Although the document has suffered extensive damage and is very incomplete, it appears to be a record of tax payments made by the same taxpayer who is credited with the syntaximon receipts on the other side of the papyrus (see **2537**) and whose name can probably be established by comparison with yet another syntaximon receipt issued to him (see **2539**). Phanomgeus (?), son of Phanomgeus and Tapetheus and grandson of Petheus, a resident of Karanis, has made payments of at least 4 drachmas in both the seventh and eighth years of Antoninus Pius for beer tax and additional amounts for beer or other taxes whose names have been lost or are only partially preserved.

For Phanomgeus and his tax liabilities at Karanis, see also **2537** and **2539.** Although several payments are recorded in **2497**, the only tax names listed are ζυτηρὰ κατ' ἄνδρα and ἐπι(μερισμὸς?) [ἀπό(ρων)?]. The loss of text prevents us from knowing exactly how much was paid for these taxes. For the beer tax, see **2498–2502** and the brief introduction to these receipts on pp. 88–89. For the ἐπιμερισμὸς ἀπόρων, see **2498, 2534, 2537, 2539. 2540,** and the general remarks about this impost on pp. 158–59.

.. [(length of line cannot be determined)]
ὑπ(ὲρ) . [ ]
Φαμενὼθ . [ ]
προ..[ ]
5 ε[ ]
space of about 2.0 cm
(2H) ἔτο[υς ζ Αὐτοκράτορος Καίσαρος Τίτου]
Αἰλ[ίου Ἁδριανοῦ Ἀντωνίνου Σεβαστοῦ Εὐσεβοῦς, (month and day).]
διέγ(ραψεν) Φαν[ομγεὺς(?)]
[ὑ]π(ὲρ) κατ᾽ [ἄνδρα ζυτ(ηρᾶς) δραχμὰς τέσσαρας,] (γίνονται) (δραχμαὶ) δ,
ὁμ[οίως]
Φαρμο[ῦθι (day) ± 15]..... Παχὼν ιγ φο[ ]
10 καὶ ἄλλ[ων εἰδῶν(?) δραχ(μὰς) τέσσαρα]ς, (γίν.) (δρ.) δ, Μεσο(ρὴ) ἐπαγ(ο-
μένων) δ ὑ[π(ὲρ)]
[το]ῦ αὐ(τοῦ) ζ [ἔτ]ο[υς ± 12].
space of about 2.0 cm
(3H) ἔ[τους ὀγδόου Αὐτοκρ]άτορος Καίσαρος Τίτου]
[Αἰλίου Ἁδριανοῦ Ἀντωνίνου Σεβαστοῦ Εὐσε]βοῦς, Ἁδριαν(οῦ) ιβ.
[διέγρ(αψεν) Φανομγεὺς(?) Φανομγέως τοῦ Πεθέως ὑπ(ὲρ) ζυ]τ(ηρᾶς)
κατ᾽ [ἄνδ(ρα)] ἄλλας (δρ.) τ(έσσαρας), (γίν.) (δρ.) δ,
15 ..[± 15 δραχμὰς τρεῖς (τετρώβολον), (γίν.)] (δρ.) γ
(τετρώβ.), Μεσορὴ γ
φ.[± 15 δραχμὰς τρεῖς] (τριώβολον), (γίν.) (δρ.) γ (τριώβ.), θ
(ἔτους) Θὼ[θ (day)]
ἐπι(μερισμοῦ?) [± 15].

8, 10, 14, 16 / = (γίνονται) 8, 10, 14, 15, 16 < = (δραχμαί)
15 ƒ = (τετρώβολον) 16 ʃ = (τριώβολον); ∟ = (ἔτους)

1–5 The ὑπ(έρ) suggests that this, like the following entries, was a record of tax payment.
6 ἔτο[υς ζ, etc.]. The year can be ascertained by comparison with line 11. Antoninus Pius' seventh year was 143/44 A.D.
7 Φαν[ομγεύς]. The taxpayer's name probably was Phanomgeus, the name also of his father. See **2537** and **2539** where his mother's and grandfather's names are given and where his place of residence (Karanis) is established.
8 The name of the tax is restored on the basis of the κατ᾽ in this line and the partially preserved [ζυ]τ(ηρᾶς) κατ᾽ [ἄνδ(ρα)] of line 14. 4 drachma payments are commonly made for this tax (see the list in CÉ 50 (1976) 122–23).
9 Pharmouthi = March 27 – April 25; Pachon 13 = May 8.
9–10 φο[ ]/ καὶ ἄλλ[ων εἰδῶν(?), etc.]. One expects a tax name here, since the letters clearly do not belong to an amount paid. If not the tax name, then it could give other pertinent information (taxpayer's name, place of payment, etc.). φο[ ], if the omicron is correct, suggests φό[ρου], but which of several rents is impossible to determine. Perhaps it was the φόρος προβάτων (for which see **2549**). The same combination of minor taxes may appear in **2498**. 9–13 where payment for beer tax is followed, it seems, by payments for φόρος προβάτων and ἐπιμερισμὸς ἀπόρων. The καὶ ἄλλ[ ] could be either ἄλλ[ας δραχ(μάς)] or ἄλλ[ων εἰδῶν]. Which is correct depends on the meaning established for φο[ ] of line 9.

10 The 4th intercalary day of Mesore was August 27.
12 ἔ[τους ὀγδόου, etc.], because line 16 provides a record of payment at the beginning of the 9th year. Year 8 of Antoninus Pius was 144/45 A.D.
13 Hadrianos 12 = December 8.
14 There is not enough room in the lacuna for the taxpayer's name and that of his father and grandfather. Either they were presented in abbreviated forms or not all names were included. For this taxpayer see line 7 above and other receipts issued to him (**2537** and **2539**).
15 A date and tax designation probably began the line. The 3 drachmas 4 obol payment does not suggest which tax was involved.
Mesore 3 = July 27
16 φ.[ ]. Like the φο[ ] of line 9, this could be one of several things – tax designation, taxpayer's name, or additional dating information. Again, the amount of payment (3 drachmas 3 obols) could be for several different taxes.
16–17 θ (ἔτους) Θὼ[θ (number)] ἐπι[μερισμοῦ?]. This type of notation for tax payments commonly is used for the various μερισμοί which were calculated and assessed late in the year. See, e.g., **2537**.7 and 17; **2539**.14; and **2540**.3, 6–7, 15.

TRANSLATION: (6ff.) Year [7 of Emperor Caesar Titus] Aelius [Hadrian Antoninus Augustus Pius, (month and day).] Paid by Phanomgeus(?) for [the beer tax due from those listed individually, four drachmas,] total 4 dr.; likewise Pharmouthi [(day) ...] ... Pachon 13 for ...[...] and other [assessments(?) ... four drachmas,] total 4 dr.; the 4th intercalary day of Mesore for the same 7th year [...]
(12ff.) Year [eight] of Emperor Caesar Titus [Aelius Hadrian Antoninus Augustus] Pius, Hadrianos 12. [Paid by Phanomgeus(?), son of Phanomgeus(?) and grandson of Petheus(?) for] the beer tax due from those listed individually, another four drachmas, total 4 dr.; [... three drachmas four obols, total] 3 dr. 4 ob.; Mesore 3 [for (tax) ... three drachmas] three obols, total 3 dr. 3 ob.; the 9th year, Thoth [(day)] for epimerismos(?) [...]

Nr. 2498 Receipts for Ch( ) Hi(ereōn), Beer Tax, Phoros Probaton, and Epimerismos Aporon

Karanis
16 × 6.9 cm 143/44 A.D.(?)

P. 21939v. Writing across the fibers. Broken at the left side and bottom, the medium light brown papyrus has parts of two receipts for taxes. At the top is a margin of 1.5 cm, and between receipts is a blank space of 2.5 cm. The writing made by several hands are small to medium-sized, upright, experienced cursives. On the back (along the fibers) are receipts for garden taxes at Karanis, issued perhaps to the same individual credited in this receipt with various tax payments (see **2522**). Most perplexing in this document is what appears to be a series of four 4(?) drachma payments at the beginning of the receipt. These payments perhaps totalling 16 drachmas have been made for a tax which seems to be listed as χ( ) ἱ(ερέων). The

difficulties of transcription and interpretation of these partially damaged cursive lines are discussed in 4–6 n. If the readings and amounts are correct, this would appear to be the first receipt of its type–a taxpayer's record of payments for the χ( ) which are frequently attested in the Karanis tax rolls (PMich IV 223–225).

After the publication of the Karanis tax rolls, several different resolutions of the abbreviation χ( ) were proposed, but none of them has been enthusiastically accepted by critics. Indeed, the latest commentator on the subject (in PCairMich 359 II, pp. 18–22) states that the identification of the tax still remains uncertain. He does theorize, however, that it probably was a "term which embraced an assemblage of taxes" (p. 22) including ζυτηρά, χωματικόν, and ὑική, a theory which would be proven untenable by our document in which a separate payment of beer tax is recorded following those for χ( ).

For the tax and attempts to find the proper resolution of the abbreviation, see the works cited in PCairMich II, p. 21 n. 9. Most important are: Youtie, Scriptiunculae 2 (1973) 852 and 856, who points out that the χ( ) apparently was paid at Karanis by taxpayers who had completed their annual payments of the mandatory 44 drachmas for poll tax; and Schuman, Aegyptus 39 (1959) 223–25, who identifies the χ( ) as χ(ειριστικόν), a handling tax paid at an annual rate of 16 drachmas (plus 12–20 obols) to cover costs of tax collection at Karanis.

The months in which each of the four payments for χ( ) was made have been lost, but because the taxes recorded following these χ( ) payments have been made in Mesore and in Thoth of the following year, it is possible that the χ( ) payments fell late in the year. If so, this would be consistent with the Karanis tax roll payments which appear to have been made after the annual amount due for poll tax had been paid in full.

Other taxes included in the receipt are well known and frequently attested. For the beer tax, see **2497**, **2499–2502**, and the introduction to these receipts on pp. 88–89. Further information about the phoros probaton is given in **2549**; and the epimerismos aporon is attested also in **2497**, **2534**, **2537**, **2539**, and **2540**, and is discussed on pp. 158–59.

[ἔτους ζ Αὐτοκράτορο]ς Κ̣α̣ίσαρος Τίτο̣[υ]
[Αἰλίου Ἁδριανοῦ Ἀν]τωνίνου Σεβα̣σ̣τ̣[ο]ῦ
[Εὐσεβοῦς, (month and day). διέγρ(αψεν) N.N.].ω̣ καὶ με(τό)χ(οις)
πρ[ά]κ(τορσιν)
[ἀργ(υρικῶν) (place?) N.N., son of N.N., χ( ) τ]οῦ ἐ̣νε(στῶτος) ζ (ἔτους)
ἱ(ερέων) π̣ρ̣α̣κ̣( ) τ̣ε̣λεσ( )
5 [δραχ(μὰς) (amount), (γίνονται) (δραχμαὶ) (amount), (month and day)]
τ̣[ο]ῦ̣ α̣ὐτοῦ (ἔτους) χ( ) ἱ(ερέων) π̣ρ̣α̣κ̣( ) τελεσ( )
[δραχ(μ̣ὰ̣ς) (amount), (γίν.) (δρ.) (amount), (month and day)] ..... [..] α̣ὐ̣το[ῦ]
(ἔτους) χ( ) ἱ(ερέων) π̣ρ̣α̣χ( ) τελεσ( )
[δραχ(μὰς) (amount), (γίν.) (δρ.) (amount), (month and day) τοῦ αὐτοῦ
(ἔτους) χ( ) ἱ(ερέων) πρακ( ) τελεσ( )] δ̣ρ̣[αχ(μὰς)] τέσσαρ(ας),
(γίν.) (δρ.) δ.

[(2H) ± 12 (number) (ἔτους)] Ἀ̣ντ̣ωνίνου Καίσαρος τοῦ κυρίου
[(month and day). διέγρ(αψεν) N.N.] ... Φαῆσις Πεκμῆιτο(ς) ὑπ(ὲρ)
ζυτ(ηρᾶς)
10 [κατ' ἄνδ(ρα) (place?) δρα]χ(μὰς) τέσσαρες, (γίν.) (δρ.) δ, (3H) Παχὼ(ν)
[(day) (amount), (4H) Μεσ]ο̣ρ̣ὴ ι̅ς̅ φόρο(υ) προβά(των) τοῦ αὐ(τοῦ)
[(ἔτους) (amount), (number) (ἔτους)] Θὼθ ι̅α̅ ἐπ(ιμερισμοῦ) ἀπό(ρων) α̣
⟨(δραχμήν)⟩, ζυτ(ηρᾶς)
[(amount)]
space of about 2.5 cm
[(5H) ± 10 Ἀντωνίν]ο̣υ̣ Κ̣αίσαρος τοῦ κυρί[ου,] Μ̣ε̣χεὶ̣ρ̣ [(day)]
15 [± 16] traces of several letters too abraded to identify
[± 12 δραχ(μὰς)] τ̣έ̣σ̣σ̣[αρες, (γίν.)] (δρ.) δ [ ]
[± 16] traces [.....] ι̅ε̅ [ ]
[± 16] traces [ ]
. . . .

4, 5, 6 ʃ = (ἔτους) 7, 10 / = (γίνονται); ⟨ = (δραχμαί)
16 ⟨ = (δραχμαί)

1 [ἔτους ζ, etc.]: restored from line 4. The number of letters lost at the beginnings of all lines was between 15 and 20, to judge from the imperial name.

4 Place of payment is often indicated following the praktor's name and title. Without doubt, this line also had the taxpayer's name and perhaps that of this father. [τ]οῦ ἐ̣νε(στῶτος) ζ (ἔτους) suggests that the name of the tax was given near the end of the lacuna, and ἱ(ερέων) following the year designation indicates that the tax was the same as that given in lines 5 and 6 as χ( ) ἱ(ερέων).

4–6 Several letters are obscured by severe abrasion following the break and by some abrasion from a vertical fold, but the ends of all three lines offer fairly distinct, albeit difficult to decipher, readings. The entries following the year number are almost identical in the three lines, but their extremely cursive formation renders deciphering uncertain. Following (ἔτους), line 4 has ἱ(ερέων) (this iota is similar to the one in line 1–Τίτο[υ]). Lines 5 and 6 add the abbreviation χ( ) after (ἔτους), an abbreviation which probably occurred in line 4 also, but before the year identification. These two lines (5 and 6) also have ἱ(ερέων) which is followed in all three lines by a series of letters which could best be interpreted as πρακ( ) τελεσ( ), although προκ( ) τελεσ( ) would also be possible.

The most obvious resolution of the abbreviated words is: πρακ(τορικ-) τελεσ(ματ-). If correct, the χ( ) then would be related to some type of τέλεσμα or to τελέσματα under the jurisdiction of the praktors' office perhaps in the manner suggested by Schuman (see introd. above)–i.e., as a handling tax to cover costs of tax collection. Regrettably, no other use of this abbreviated phrase appears in published documents, and, consequently, the function of the impost attested here can only tentatively be identified.

If the reading χ( ) ἱ(ερέων) is correct, these lines and the following line (7) record four payments for the tax discussed in the introduction above, whatever its function may have been. Although the amounts remitted for the first three installments have been lost, they may, like the fourth, have been 4 drachmas each.

7 The lacuna probably had the tax name χ( ) ἱ(ερέων) πρακ( ) τελεσ( ) as in lines 4–6.

9 Φαῆσις Πεκμῆιτο(ς). The other side of the papyrus (see **2522**) has garden tax receipts issued at Karanis from 142–47 A.D. to a taxpayer whose name perhaps was Heras, son

of Paesis. It is possible that Phaesis and Paesis were the same person and that Heras' name should be supplied in this line before Φαῆσις (read Φαήσιος). A Phaesis, son of Pekmeis, is attested as a taxpayer of χ(   ) by the Karanis tax rolls (see PMich IV 224. 3336, 3581, 4868, 5328; 225.2527; and PCairMich 359.691.

10 Pachon = April 26–May 25.

11 Mesore 16 = August 9.

12 Thoth 11 = September 9 (143/44 A.D. was a leap year). Payments for epimerismos aporon are often made at the beginning of a new year for a previous year. See, e.g., **2537.17** and **2539.14**.

14–18 The receipt is poorly preserved. The 4 drachmas could have been a full or partial payment of one of several taxes.

TRANSLATION: (lines 1–13) [Year 7 of Emperor] Caesar Titus [Aelius Hadrian] Antoninus Augustus [Pius, (month and day). Paid to N.N.] and his associate collectors [of money taxes at (place?) by N.N., son of N.N., for ch(   )] of the present 7th year assessed on priests(?) for praktorial impost(s) [(amount) drachmas, total (amount) drachmas; (month and day)] for the same year for ch(   ) assessed on priests(?) for praktorial impost(s) [(amount) drachmas, total (amount) drachmas; (month and day)] for the same year for ch(   ) assessed on priests(?) for praktorial impost(s) [(amount) drachmas, total (amount) drachmas; (month and day) for the ch(   ) assessed on priests(?) for praktorial impost(s)] four drachmas, total 4 dr.
[(2H) Year (number)] of Antoninus Caesar the lord, [(month and day). Paid to N.N.] by Phaesis, son of Pekmeis, for the beer tax [due from those listed individually at (place?)] four drachmas, total 4 dr.; (3H) Pachon [(day) (name of tax) (amount); (4H) ...] Mesore 16 for phoros probaton of the same [year, (amount); (number) year,] Thoth 11 for epimerismos aporon 1 ⟨dr.⟩; for beer tax [(amount).]

Nr. 2499 Receipt for Beer Tax

Arsinoite Nome
7.2 × 5.6 cm — 148–56 A.D.

P. 21934v. Writing across the fibers. The medium dark brown papyrus has been broken at the top and right side, with a margin of about 2.0 cm on the left side and 4.5 cm at the bottom. The writing is small, upright, and experienced, and is similar, if not identical, to the writing on the recto (along the fibers; a receipt for syntaximon and other taxes–see **2538**).
The papyrus contains a receipt for payment of the beer tax in the middle or the latter half of the reign of Antoninus Pius. Names of taxpayer, tax collector, and place where payment was made have been lost. The amount of payment seems to have been 4 drachmas, an amount attested in other receipts for either full or partial payment (OOsl 12 as a partial payment; OStrassb 165 as a full payment).
For the tax and its basis for assessment, see C. A. Nelson, "Receipt for Beer Tax," CÉ 50 (1976) 121–29. Bibliography and additional references can be found above on pp. 88–89. Other receipts in this volume are **2497**; **2498**; and **2500–2502**.

ἔ̣τ̣[ους . . . . κ]α̣ιδεκ̣ά̣τ̣[ου Αὐτοκράτορος]
Καίσαρος Τίτου Αἰλ[ίου Ἁδριανοῦ Ἀντωνίνου]
Σεβαστοῦ Εὐσεβ[οῦς, (month and day). διέγρ(αψεν)   ]-
πίῳ καὶ μετόχ(οις) π[ράκ(τορσιν) ἀργ(υρικῶν) N.N.]
5 ὑπὲρ ζυτ(ηρᾶς) τοῦ δ[ιεληλυθότος) (ἔτους) (place?)]
δραχμὰς τέσσα̣[ρας, (γίνονται) (δραχμαὶ) δ]

1 The date of this receipt and that of the receipt on the other side fall within the same decade of Antoninus Pius (the [   ]teenth year). Whether they were issued to the same taxpayer or not cannot be determined, because that information has been lost in the break at the right side.

3–4 The final letters -πίῳ show that this is a different praktor from that of the receipt on the other side of the papyrus.

5 In the lacuna, probably the place where the tax was credited, and, perhaps, if this is a partial payment, ἐπὶ λόγου.

TRANSLATION: Year [-]teen of [Emperor] Caesar Titus Aelius [Hadrian Antoninus] Augustus Pius, [(month and day). Paid to   -]pios(?) and his associate collectors [of money taxes by N.N.] for beer tax for the [past year at (place?)] four drachmas, [total 4 dr.]

Nr. 2500 Receipt for Beer Tax

Arsinoite Nome
8 × 8.2 cm — May 19, 155 A.D.

P. 21759. Minor damage has resulted from a break at the right side and from holes near the beginning of all lines. At the top is a margin of 2.5 cm, at the bottom, 1.0 cm. and at the left side, 1.5 cm. The writing of this medium dark brown papyrus is an average to small-sized, upright, experienced cursive. There is no writing on the back.
Originally published in CÉ 50 (1976) 121–29, the papyrus records a 4 drachma 4 obol payment for beer tax by Ptolemaios, son of Phanomgeus. For the tax and references to other receipts see above pp. 88–89 and the list of documents in CÉ 50 (1976) 122. Other beer tax receipts in this volume are **2497–99**, **2501**, and **2502**.

ἔτους [ὀ]κ̣τοκαιδεκ̣ά̣τ̣ο̣υ̣ Α̣ὐ̣τοκράτορο[ς]
Καίσαρ[ο]ς Τίτου Αἰλίου Ἁδ⟨ρι⟩ανο̣ῦ
Ἀ̣ν̣τ̣ω̣ν̣ί̣νου Σεβαστοῦ Εὐσεβοῦς,
Πα[χὼ]ν̣ κ̣δ. δ̣ι̣έγρα(ψε) Πτολεμαῖος
5 Φαγ̣[ομγ]έ̣ως ὑπ(ὲρ) κατ' ἄνδρ(α) ζυτ(ηρᾶς) το(ῦ) α̣ὐ(τοῦ) [(ἔτους)   ]-
ιάδ̣[ος (δραχμὰς) τέσ]σαρες (τετρωβολον), (γίνονται) (δραχμαὶ) δ (τετρώβολον)

6 ≁ = (τετρώβολον); / = (γίνονται); ∫ = (δραχμαί); τέσσαρας

4 Pachon 24 = May 19. A Ptolemaios, son of Phanomgeus, is attested in Karanis in a division of leasehold of 116 A.D. (PMich IX 557; his age is 26). A later receipt (BGU III 985 of 123/24 A.D.) was issued to him (at age 35 years) in Karanis. If this is our taxpayer, he has moved and he was over 65 years old. There are no other records of an individual having this name and father.
5–6 The village name is only partially preserved in line 6. Perhaps Apias or Bacchias.
6 For a likely basis of assessing the tax, see CÉ 50 (1976) 121–29.

TRANSLATION: Year eighteen of Emperor Caesar Titus Aelius Hadrian Antoninus Augustus Pius, Pachon 24. Paid by Ptolemaios, son of Phanomgeus, for the beer tax due from those listed individually for the same year [at -]ias, four [drachmas] 4 obols, total 4 dr. 4 ob.

Nr. 2501 Receipts for Beer Tax

Bacchias
13.5 × 7.5 cm 183–84 A.D.

P. 25524. Broken at the left side and bottom, with a 6 × 2 cm section of papyrus missing from the top half of the document. The light brown papyrus has three horizontal breaks which have caused some damage to the text. Several different scribes have made entries in the receipts with medium-sized, upright, crudely shaped letters. The cursive writing varies from moderately experienced to inexperienced, while several letters have been formed with a rather dull pen. On the back are traces of two letters ( ]ϱα̣?).

Payments for beer tax due in Commodus' 23rd and 24th years have been made by a taxpayer named Sisois, son of Aunes, for himself and for his son(s). In the receipts issued by the praktor, the payments have been credited regularly in installments of 4 drachmas. If the first receipt (lines 1–7) was issued to Sisois (see 4 n.), it seems that he has made payments for at least two sons or that he has been issued receipts for two series of payments for his son Dioskoros for the same year. It is also possible that the first receipt in which taxpayers' names have been lost or are not recorded was issued to another Bacchias family, not to Sisois and Dioskoros.

In the first receipt (the tax designation has been restored in line 4) the total amount credited to the taxpayer's son is 12 drachmas (payments in Mecheir, Phamenoth, and another month, the name lost in a lacuna).

The second receipt records payments for beer tax by Sisois in Phamenoth (two payments) of the same 23rd year for a total of 8 drachmas. Immediately following are three installments for beer tax credited to Dioskoros, his son, for the 23rd year (in a month for which the name has been lost, in Payni, and in Mesore) for a total of 12 drachmas. The receipt, without break, continues with installments paid presumably for Dioskoros in the 24th year (in Thoth and twice in Phaophi) for a total of at least 12 drachmas (the amount of the second Phaophi payment has been lost, but probably was 4 drachmas). It is not certain whether or not the record continued beyond the second Phaophi payment.

From these receipts it is difficult to determine what the total annual payment per person was. The father of the unnamed son of lines 1–7 paid 12 drachmas for his son; Sisois paid 8 drachmas. For his son Dioskoros he paid 12 drachmas in the 23rd year and continued to pay without clear indication that the tax was for a new year at least 12 drachmas in year 24. It is reasonable, however, to assume that the payments credited in the 24th year were due for that year, since the continuation of payments into Phaophi suggests assessments for a new year, not arrears for the previous one. Total payments, therefore, are either 8 or 12 drachmas for the year.

Beer tax receipts from other Arsinoite villages show that there probably was not a fixed rate per person per year, that is, that the beer tax was not a capitation tax equally assessed on the males of a community. The extreme variation by individual, time, and place suggests that some other variable basis was used in assessing the amount due. As my study of these receipts shows (CÉ 50 (1976) 121–29), the beer tax was a consumer tax paid by males on the basis of the amount of beer purchased and consumed annually.

The beer tax at Bacchias, as in other Arsinoite villages, was calculated on the basis of the amount of beer consumed by the taxpayer, and, consequently, variations in the annual amount paid are to be expected. Other beer tax receipts from Bacchias are: PStrassb 414; 424; 425; and 426.

For a list of receipts, see CÉ 50 (1976) 122–23. Further discussion of the tax and references to it can be found above on pp. 88–89, and in the receipts numbered **2497–2500** and **2502** in this volume.

[ἔτους τ]ϱίτου καὶ εἰκοστοῦ [Μάϱκο]υ Αὐϱηλίου
[Κομμόδου] 'Αντωνίνου Σεβα[στοῦ,] Μ̣εχεὶϱ κθ.
[διέγϱ(αψεν) . .]ταλης καὶ με(τό)χ(οις) [πϱάκ(τοϱσιν) Β]ακχιάδος
[N. N. (?) ε]ἰς ἄλλον υἱὸ̣ν [ζυτ(ηϱᾶς) τοῦ αὐ(τοῦ)] ἔτους
5 [Βακχιάδος(?)] (δϱαχμὰς) τέσ⟨σ⟩αϱες, ⟨(γίνονται)⟩ (δϱαχμαὶ̣) δ, [(2H) Φαμενὼ]θ κδ'
[ἄλ(λας?) δϱαχ(μὰς) τ]ἐ̣σ̣σαϱες, (γίν.) (δϱ.) δ, [(month)]. δ'
[ἄλ(λας?) δϱαχ(μὰς) τέσ]σαϱες, (γίν.) (δϱ.) δ [(vacat?)]
[(3H) ἔτους κγ Μά]ϱκου̣ Α̣ὐ̣ϱ[ηλίου Κομμόδου 'Α]ντωνίν̣[ου]
[Σεβαστοῦ, Φα]μενὼθ κ̄. διέγϱ(αψε) Χαλῆτι κ(αὶ) μ(ετόχοις)
10 [πϱάκτοϱσ]ι̣ Βακχιάδος Σισόις Αὐνῆτος
[± 10]υ̣φεως ὑπ(ὲϱ) ζυτηϱᾶς καὶ ἄλ(λων) εἰδῶν
[δϱαχ(μὰς) τέσσα]ϱες, (γίν.) (δϱ.) δ, (4H) κε¯ δϱαχ(μὰς) τέσ(σαϱες), (γίν.) (δϱ.) δ,
[(5H) ± 10 ε]ἰς Διόσκοϱο(ν) υἱὸν ζυτ(ηϱᾶς)
[± 5 δϱαχ(μὰς) τ]έσσαϱες, (γίν.) (δϱ.) δ, (6H) Παῦνι ιδ̄ ἄ̣[λλας]
15 [δϱαχ(μὰς) τέσσαϱε]ς, (γίν.(δϱ.) δ, (2H) Μεσοϱὴ κδ'
[ἄλλας(?) δϱαχ(μὰς)] τέσσαϱες, (γίν.) (δϱ.) δ, κδ (ἔτους) Θὼ[θ (day)]
[ἄλλας(?) δϱαχ(μὰς) τ]ἐ̣σσαϱες, (γίν.) (δϱ.) δ, Φαῶφι ι[ἄλλας(?)]
[δϱαχ(μὰς) τέσσαϱ]ες, (γίν.) (δϱ.) δ{ϱαχ}, Φαῶφι κγ̣ [ἄλ]λ[ας]

. . . .

1 kappa of εἰκοστοῦ corrected from a gamma 3 $\overline{\mu\epsilon\chi}$ = με(τό)χ(οις)
4 ϋιον 5, 6, etc. / = (γίνονται); ∫ = (δραχμαί) 5, 6, 7, 12, 14, 15, 16, 17, 18 τέσσαρας 9 $\overline{\varkappa(\alpha\iota)\mu}$ = κ(αὶ) μ(ετόχοις) 16 ∫ = (ἔτους)

2 Mecheir 29 = February 23.
3 [..]ταλης is the praktor's name (or the last part of it). It is tempting to emend to Χαλῆς (for Χαλῆτι) and thus have the same praktor listed here as in line 9, but the first letter after the break is tau. Possibly [Πε]τάλης for Πέταλος or Πετᾶλις, but read dative instead of nominative. The praktor (whatever his name was) has not previously been attested for Bacchias.
4 [N.N.(?)]. Normally the taxpayer's name appears here. Payment has apparently been made by him for one of his sons. Line 13 also refers to payment for a son named Dioskoros by his father Sisois. If the same family is involved in both receipts, perhaps we should restore Σισόις at the beginning of this line. Another series of entries may have preceded this receipt, but the break at the top prevents us from knowing for certain what, if anything, came before line 1. The vague reference, however, to "another son" strongly suggests that previous entries for the taxpayer or for his family were made. In that case, the father may not have been Sisois.
[ζυτ(ηρᾶς)] is suggested by the second receipt (line 11 and 13). Other taxes, of course, are possible.
5 [Βακχιάδος]. The place is often designated at this point. See, e.g., **2500**.5–6.
There is no trace of the symbol for (γίνονται). The delta seems to have been written over the symbol for drachmas. Perhaps the scribe wrote ∫∫ instead of /∫.
Phamenoth 24 = March 20.
6 The date could be ιδ′ or the fourth day of the month Pharmouthi or Payni.
7 The lacuna at the end of the line probably has no writing, for the text seems complete before the break.
8 [ἔτους κγ]: because a new year is listed as κδ in line 16. The break has severely damaged the line.
9 Phamenoth 20 = March 16. Chales is otherwise unattested as a praktor in Bacchias.
10 This family from Bacchias is otherwise unattested.
11 The grandfather's or the mother's name may have been given at the beginning of the line (terminating in -υφεως?).
12 Phamenoth 25 = March 21.
13 Perhaps a date or repetition of the father's name (see line 4) precedes the preposition.
14 [καὶ ἄλ(λων) εἰδῶν]? Payni 14 = June 8.
15 Mesore 24 = August 17.
16 Thoth = August 30–September 28 (183 A.D. was a leap year).
17 Phaophi 10 = October 8 (in a leap year). The numeral may be incomplete, for the break occurs right after iota.
18 δ{ραχ}. The scribe seems to have lost his concentration. Clearly an error, it does not seem to have been crossed out. A dark smudge obscures letters at the end of the line.
Phaophi 23 = October 21 (in a leap year).
Traces of ink at the bottom show that the entries continued.

TRANSLATION: The twenty-third [year] of Marcus Aurelius [Commodus] Antoninus Augustus, Mecheir 29. [Paid] to [-]tales and his associate [tax collectors] at Bacchias, [by N.N.(?)] for his other son [for beer tax of the same] year [at Bacchias(?)] four drachmas, total 4 dr.; [(2H) Phameno]th 24 [another(?)] four [drachmas,] total 4 dr.; [(month)] 4 [another(?)] four [drachmas,] total 4 dr. [(vacat?)].

[(3H) Year 23] of Marcus Aurelius [Commodus] Antoninus [Augustus,] Phamenoth 20. Paid to Chales and [his associate tax collectors] at Bacchias by Sisois, son of Aunes, [-]uphris, for the beer tax and other imposts, four [drachmas,] total 4 dr.; (4H) the 25th, four drachmas, total 4 dr.; [(5H) ...] for Dioskoros, his son, for beer tax [...] four [drachmas,] total 4 dr.; (6H) Payni 14 [another four drachmas,] total 4 dr.; (2H) Mesore 24 [another(?)] four [drachmas,] total 4 dr.; for the 24th year, Thoth [(day) another(?)] four [drachmas,] total 4 dr.; Phaophi 10(?) [another(?) four drachmas,] total 4 dr.; Phaophi 23 another ...

Nr. 2502 Receipts for Beer Tax

Karanis
20.5 × 3.5 cm ii A.D.

P. 21943. Broken at both sides with an indeterminate amount of each line missing. Parts of two tax receipts in different handwriting survive. The margin at the top is about 2.0 cm; between receipts and at the bottom is a blank space of 2.5 cm. The writing of both hands of this light brown papyrus is small, upright, and moderately experienced; the ink color of lines 1–8 is black, while that of lines 9ff. is reddish-brown. There is no writing on the back.
The two receipts were issued for beer tax payments made at Karanis, it seems, by at least two persons, a father and his son. The amount paid for the tax has been lost in both receipts.
For a typical beer tax receipt and for a complete discussion of the tax calculated on the basis of the amount of beer purchased and consumed annually, see C. A. Nelson, "Receipt for Beer Tax," CÉ 50 (1976) 121–29. Other beer tax receipts in this volume are: **2497–2501.** References and bibliography are listed in the introduction to these receipts on pp. 88–89.

[(ἔτους) (number) Αὐτ]ọκράτορος Καίσαρ[ος]
[...] μηνὸς Φαῶφι ιδ. [διέγρ(αψαν)]
[Σωκ]ράτης Χαιρ(ήμονος) [ ]
[καὶ] Χαιρήμων υἱὸς [ ]
5 [.. μ]ητ̣ροπόλεως [ ]
[..].ια ὑπ(ὲρ) κατ' ἄνδρα̣ [ζυτηρᾶς Καρανίδος(?) τοῦ]
[αὐτο]ῦ̣(?) ἔτους δρα[χ(μὰς) (amount), (γίνονται) (δραχμαὶ) (amount)]
[...]λους¯ ιε¯ [ ]
space of about 2.5 cm
(2H) [ ] Αὐτοκράτọ[ρος Καίσαρος]
[ ]γ̣ου Σεβαστọ[ῦ, (month and day). διέγρ(αψαν)]
[Σ]ωκράτης Χ̣[αιρ(ήμονος)]
[καὶ Χαιρή]μων υἱὸς [ ]
[ ].σαρεως α̣ν.[ ]



15 [ ]..πρεμιου[ὑπ(ὲρ)]
[κατ' ἄνδρα ζυ]τηρᾶς Καρα[νίδος]
[ ]. δραχ[μὰς]

1–2 Phaophi 14 = October 11. Following this date, the receipt probably had the verb indicating payment and the identification of the tax officials.
3–5 At least two taxpayers are listed in these lines, Socrates, son of Chairemon, and Chairemon, his(?) son. See also lines 11–13. Why [μ]ητροπόλεως appears in this receipt is not clear, for the taxpayers (otherwise unattested) are from Karanis (see line 15).
6 [ζυτηρᾶς] is suggested by the phrase κατ' ἄνδρα. The amount of the tax was based on the amount of beer purchased and consumed during the year. See CÉ 50 (1976) 121–29. Amounts for the tax vary in published receipts from 5½ obols (OTebt 2) to 40 drachmas (POxy XII 1433).
8 The entry is puzzling. One expects a date or an additional payment.
10–16 In general, see the comments on lines 2–8.
13 Perhaps a third name appeared here.

TRANSLATION (lines 1–8): [Year (number)] of Emperor Caesar [...] the 14th day of the month Phaophi. [Paid ...] by Socrates, son of Chairemon [... and] Chairemon, his son, [...] of the metropolis [...]... for [the beer tax] due from those listed individually [at Karanis for the same? year (amount)] drachmas, [total (amount) drachmas ...] ... 15 [...]

Nr. 2503 Receipt for Crown Tax

Soknopaiou Nesos
6 × 4.5 cm April 16, 182, 189 or 214 A.D.

P. 25522. Broken at the right side, with margins of 1.2 cm at the top, 1.3 cm at the bottom, and 1.0 cm at the left side. The writing of this medium dark brown papyrus is a slanted, average-sized, experienced cursive. There is no writing on the back.

The papyrus records payment of 4 drachmas for crown tax at Soknopaiou Nesos by a taxpayer whose name has been only partially preserved. Paid through a praktor (named Ane-?), the crown tax is credited for the 22nd or 29th year of an unspecified emperor (see 1 n.).

For a brief history of the crown tax and a list of documents, see Alan K. Bowman, "The Crown Tax in Roman Egypt," BASP 4 (1967) 59–74. What had been in Ptolemaic times voluntary contributions in lieu of providing royal crowns became during the Roman period obligatory payments which served as an annual source of revenue for the Roman government and which were also supplemented from time to time, especially at the accession of an emperor, by special levies. The rate and frequency of assessment, however, cannot be determined from available evidence, for amounts paid show no consistent variation by place or time and have frequently been made on a partial basis.

The 4 drachma payment of our receipt appears to be merely an installment of the regular crown tax, not the full amount due and evidently not payment of an extraordinary levy such as those abolished by Alexander Severus (see Bowman 66–67).

For further discussion and documents, see Wallace, Taxation 281–84 and 470–72; Montevecchi, Aegyptus 50 (1970) 16–18; PKöln II 91 (the introduction has an updated list of documents); and **2504–2509**.

ἔτους κβ/. δ⟨ι⟩έγ[ρ(αψεν) N.N.]-
νος στεφαν(ικοῦ) κώμ(ης) [Σοκνοπ(αίου)]
Νήσου διὰ Ανη[ ]
πράκτορος σ[τεφ(ανικῶν), Φαρ]-
5 μοῦθι κα δραχ[μὰς]
τέσσαρες, (γίνονται) (δραχμαὶ) δ [(vacat?)]

3 Νήσου 6 / = (γίνονται); ϛ = (δραχμαί)

1 ἔτους κβ/. The curved stroke following the number merely accompanies the number. No imperial name is given, and, therefore if κβ is correct, the year may have fallen in any one of four reigns: Hadrian (138 A.D.); Antoninus (159 A.D.); Commodus (182 A.D.); or Caracalla (214 A.D.) As Bowman's list (pp. 68–74) shows, the number of documents earlier than the last quarter of the second century is quite limited, and none of these documents before 171 A.D. refers to a praktor as tax collector (see Bowman, p. 60 n. 4). The dates 182 and 214, therefore, are preferable to the earlier dates listed above. If, however, the number is κθ, the emperor was Commodus and the year 189 A.D.
1–2 [ ]/νος: probably the taxpayer's name.
4–5 Pharmouthi 21 = April 16.
6 The receipt may have continued after the delta, but it is doubtful that the limited amount of space at the end of the line contained anything.

TRANSLATION: Year 22. Paid by [-]nos for crown tax at the village of [Soknopaiou] Nesos through Ane[-], collector [of crown taxes,] Pharmouthi 21, four drachmas, total 4 dr.

Nr. 2504 Receipt for Crown Tax

Soknopaiou Nesos
13.6 × 14 cm 213 A.D.

P. 25505. Broken at the left side and bottom, with a margin of 3.0 cm at the top and about 6.5 cm on the right side. Horizontal strips of this medium dark brown papyrus have been broken off at the beginning of lines 5 ff., and minor damage has resulted from two of the three vertical folds. The writing of both hands is a slanted, average to small-sized, moderately experienced cursive. There is no writing on the back.

Payments have been made for the crown tax at Soknopaiou Nesos by at least three residents–Abous, son of Satabous, 16 drachmas; Pakto(   ), 12 drachmas; and his brother Onnophris, 12 drachmas. All payments have been made in the last third of the 21st year of Severus for the tax of the 20th year. The final extant line of the receipt offers a name, Sotas, son of Satabous, but the loss of text following the line obscures his role in the payment of the tax. If Sotas is not the tax collector who has signed the receipt, he may have been another taxpayer.
The crown tax is well known and attested in Roman Egypt. For references, see **2503** (introd.). Other crown tax receipts in this volume are **2505–2509**.

[ἔτου]ς κα´ Μάρκου Αὐρηλίου
[Σε]ουήρου Ἀντωνείνου Παρθικοῦ
[Μ]εγίστου Βρεταννικοῦ Μεγίστου
[Ε]ὐσ̣εβοῦς Σεβαστοῦ, Παῦνι ιβ,
5 [εἰς ἀρ]ί(θμησιν) Παχών. δι(έγραψεν) Ἀβο̣ῦ̣ς
[Σα]τ̣α̣βοῦτος στεφ(ανικοῦ) κ̄ (ἔτους) Σοκνοπ(αίου)
[Νή]σ̣ο̣(υ) (δραχμὰς) δεκαέξ, (γίνονται) (δραχμαὶ) ις.
(2H) [κα]ὶ̣ Ἐπεὶφ ῑγ̄ ἀρι(θμήσεως) Ἐπεὶφ διέ(γραψε) Πακτο(   )
[σ]τ̣εφ(ανικοῦ) κ (ἔτους) Σ[ο]κνοπ(αίου) Νήσο(υ) (δραχμὰς) δεκαδύο,
(γίν.) (δρ.) ιβ,
10 καὶ [Ὀ]ν̣νῶφ[ρ]ις ἀδελ(φὸς) ὁμοί(ως)
[....] δεκαδύ̣[ο], (γίν.) (δρ.) ιβ,
[... Σ]ώτας [Σατ]αβοῦτο(ς) .. [   ]
. . . .

6, 9 ʃ = (ἔτους)   7, 9, 11 ʃ = (δραχμαί);   / = (γίνονται)

2 Παρθικοῦ is written over something now illegible.
4 Payni 12 = June 6.
5 Pachon = April 26–May 25. For the arithmesis as an accounting term, see **2554**.3 n. The term also appears in line 8 below.
5–6 Ἀβο̣ῦ̣ς [Σα]τ̣α̣βοῦτος. If the reading is correct, this could be the taxpayer credited in BGU II 392 i. 14 (207/8 A.D.) and in BGU II 639 i. 37 (208 A.D.) with payments of 12 drachmas for an unspecificed tax (crown tax? although Samuel, BASP 14 (1977) 161–207, suggests that it was an unnamed capitation tax). The name could possibly be read as Ἀκᾶς, another taxpayer attested in the Soknopaiou Nesos receipts from this period (BGU II 392 i. 20 and 639 ii. 20).
6 στεφ(ανικοῦ). στεφ is unmistakable, but the strokes after phi are puzzling.
8 Epeiph 13 = July 7.
Πακτο(υμήιος) could be the taxpayer's name. The name partially preserved in PLond II 156 ii. 38, p. 249 (208 A.D.), Παγ......ιας, may belong to the same Soknopaiou Nesos taxpayer (amount paid by both is 12 drachmas).
10 Onnophris is too common a name in Soknopaiou Nesos to permit positive identification. A taxpayer with this name and identified as the brother of Akas, son of Horion, paid 12 drachmas for an unspecified tax (BGU II 392 i. 21 and 639 ii. 21).
12 Sotas could be another taxpayer (see PLond II 156 ii. 43, p. 159 (208 A.D.), in which a Sotas, son of Satabous, paid 8 drachmas for an unspecified tax), or he could have been the tax collector or issuer of the receipt.

TRANSLATION: Year 21 of Marcus Aurelius Severus Antoninus Parthicus Maximus Britannicus Maximus Pius Augustus, Payni 12 for the account of Pachon. Paid by Abous, son of Stabous, for the crown tax of the 20th year at Soknopaiou Nesos sixteen drachmas, total 16 dr. (2H) Epeiph 13 for the account of Epeiph, paid by Pakto(   ) for the crown tax of the 20th year at Soknopaiou Nesos twelve drachmas, total 12 dr.; and Onnophris, his brother, likewise twelve [drachmas,] total 12 dr. [...] Sotas, son of Satabous ... [...]

Nr. 2505 Receipt for Crown Tax

Karanis
4.5 × 8.5 cm 218/19 A.D.

P. 25507. Broken at the top, right side, and bottom, with a margin of about 1.5 cm on the left side. At the top is a line written in a smaller handwriting than that of the rest of the receipt. Missing parts can be supplied from similar documents. The writing of this dark brown papyrus is an average-sized, upright, and moderately experienced cursive. There is no writing on the back.
Longinas is credited with a payment of 20 drachmas for the crown tax at Karanis. From papyrus strands which extend down from the final line of the document, it is certain that the receipt ended with line 6, and, therefore, the full payment credited to Longinas was perhaps only 20 drachmas. The additional payment of 4 drachmas in line 1 belongs to a previous receipt, or it was added here because there was no room at the bottom for another entry.
For the crown tax, see A.K. Bowman, "The Crown Tax in Roman Egypt," BASP 4 (1967) 59–74, and the introduction to **2503**. Other receipts in this volume are: **2503; 2504;** and **2506–2509.**

. . . .
1a ἄλλας δρ̣α̣χμὰς τέσσαρες, [(γίνονται)] (δραχμαὶ) δ̣ [   ]
1 (2H) (ἔτους) β Μάρκου Αὐρηλίου Ἀντ[ωνίνου]
Εὐσεβοῦς Εὐτυχοῦς Σεβασ[τοῦ, (month)]
η̄. διέγρ(αψε) Ζωσίμ[ῳ καὶ μετόχ(οις) πράκ(τορσιν)]
στεφ(ανικῶν) Καρ(ανίδος) Λογγινᾶ̣ς [ὑπ(ὲρ) στεφ(ανικοῦ)]
5 δραχ(μὰς) εἴκοσι, (γίνονται) (δραχμαὶ) [κ]

1 ∟ = (ἔτους); ʃ = (δραχμαί) 5 —— = (γίνονται); ʃ = (δραχμαί)

1a–1 The superscript (line 1a) is partially written over the first line of the receipt. The first two letters of ἄλλας are enclosed by the symbol in line 1 for (ἔτους).
4–5 The restorations are based on similar receipts. Neither the taxpayer nor the tax collector has been attested in previously published crown tax receipts.

TRANSLATION: [...] another four drachmas, [total] 4 drachmas. Year 2 of Marcus Aurelius Antoninus Pius Felix Augustus, [(month)] 8. Paid to Zosimos [and his associate collectors] of crown taxes at Karanis by Longinas [for crown tax] twenty drachmas, total [20] dr.

Nr. 2506 Receipt for Crown Tax(?)

Karanis (?)
21.2 × 9.6 cm 221 A.D.

P. 21931. Broken at the right side with about half of each line missing. At the left is a margin of 2.5 cm, and at the bottom there is an empty space of 5.5 cm. The writing is of average size, slanted, and moderately experienced. The ink in line 7 is very faded, and several letters throughout the medium dark brown papyrus have been blotted and are difficult to read. There is no writing on the back.
The papyrus is a record of payments made by the son of Apolinarios and, it seems, by his brother Sabeinos probably for the crown tax at Karanis (see 4 n.). At least eleven installments of probably 4 drachmas apiece have been paid for the tax. Unless the installments restored in lines 5 and 12 totalled more than 4 drachmas, the total payment was at least 44 drachmas.
Several early third century A.D. documents show that the crown tax had become a regular impost and a fairly dependable source of income for the Roman government. For references and discussion, see **2503**.

ἔτους ε´ Αὐτοκρά[τορος Καίσαρος Μάρκου Αὐρηλίου]
Ἀντωνείνου Εὐ[σεβοῦς Εὐτυχοῦς καὶ Μάρκου]
Αὐρηλίου Ἀλεξάνδρ[ου Καίσαρος Σεβαστῶν, (month and day).]
διέγρ(αψεν) Αὐρηλ(ίῳ) Σισ[οίτι(?) καὶ μετόχ(οις) πράκ(τορσιν) στεφ(ανικῶν) N.N.,]
5 Ἀπολιναρίου μη(τρὸς) .. [N.N. ὑπ(ὲρ) στεφ(ανικοῦ?) δραχ(μὰς) τέσσαρας(?), (γίνονται) (δραχμαὶ) δ(?),]
Ἁθὺρ κθ ἄλ(λας) δραχ(μὰς) τέ[σσαρας, (γίν.) (δρ.) δ,]
Σαβεῖνος ἀδελφὸς . [ ]
Μεχεὶρ ζ ἄλ(λας) δραχ(μὰς) τέ[σσαρας, (γίν.) (δρ.) δ, Φαμενὼθ (day) ἄλ(λας) δραχ(μὰς) τέσσαρας,]
(γίν. (δρ.) δ, Φαρμοῦ(θι) δ´ ἄλ(λας) [δραχ(μὰς) τέσσαρας(?), (γίν.) (δρ.) δ(?), Παχὼν (day) ἄλ(λας) δραχ(μὰς)]
10 τέσσαρες, (γίν.) (δρ.) δ, ... Παῦγ[ι (day) ἄλ(λας) δραχ(μὰς) τέσσαρας(?), (γίν.) (δρ.) δ(?), Ἐπεὶφ]
κε ἄλ(λας) δραχ(μὰς) τέσσαρες, (γίν.) (δρ.) δ, [Μεσορὴ (day) ἄλ(λας) δραχ(μὰς) τέσσαρας,]
(γίν.) (δρ.) δ, ... ια ... ἄλ(λας) δ[ρ]αχ(μὰς) [τέσσαρας(?), (γίν.) (δρ.) δ(?), (month and day) ἄλ(λας) δραχ(μὰς) τέσσα]-
ρες, (γίν.) (δρ.) [δ]

9, 10, 11, 12, 13 [symbol] = (γίνονται) (δραχμαί) 10, 11, 13 τέσσαρας

3 Because the following payment was made in Hathyr, the month in which the initial payment was made may have been either Toth or Phaophi.
4 Place and nature of payments are suggested by the praktor's name. An Aurelius Sisois is the praktor of another crown tax receipt issued at Karanis in 221/22 A.D. (see **2507**).

5 Following μη(τρός) probably was the name of the tax (στεφανικοῦ) or perhaps the place. Since all other payments in the document are installments of 4 drachmas, that amount has been restored here and in following lines. Of course the payment could have been a larger one, e.g., 8 or 12 drachmas.
6 Hathyr 29 = November 25. Another payment may have been recorded in the lost portion of this line.
7 The end of this line may contain one or two additional tax entries, or it may provide information about Sabeinos and his inclusion at this place in the series of payments.
8 Mecheir 7 = February 1. Phamenoth = February 25–March 26.
9 Pharmouthi 4 = March 30. Pachon = April 26–May 25.
10 The letters before Payni could be the abbreviation for ὁμοίως, but they have been written too rapidly to be certain. Payni = May 26–June 24.
11 Epeiph 25 = July 19. Mesore = July 25–August 23.
12 The letters following the amount are too blotted to read. Perhaps Χοίακ? One or perhaps two payments have been recorded at the end of this line and the beginning of line 13. Although paid presumably in the following year, they seem to be part of the tax due for the current year.

TRANSLATION: Year 5 of Emperor [Caesar Marcus Aurelius] Antoninus Pius [Felix and Marcus] Aurelius Alexander [Caesar Augusti, (month and day).] Paid to Aurelius Sisois(?) [and his associate collectors of crown taxes by N.N.,] son of Apolinarios, whose mother is [N.N., for crown tax(?) four(?) drachmas, total 4(?) dr.;] Hathyr 29 another four drachmas, [total 4 dr.; ...] Sabeinos, a brother [...] Mecheir 7 another four drachmas, [total 4 dr.; Phamenoth (day) another four drachmas,] total 4 dr.; Pharmouthi 4 another [four(?) drachmas, total 4(?) dr.; Pachon (day) another] four [drachmas,] total 4 dr.; ...Payni [(day) another four(?) drachmas, total 4(?) dr.; Epeiph] 25 another four drachmas, total 4 dr.; [Mesore (day) another four drachmas,] total 4 dr.; ... another [four(?)] drachmas, [total 4(?) dr.; (month and day) another] four [drachmas,] total 4 dr.

Nr. 2507 Receipts for Crown Tax

Karanis
22.5 × 15.7 cm 221/22 A.D.

P. 21888. Broken at the left side, right side, and bottom. The medium dark brown papyrus preserves parts of two columns written by different hands, both small, slightly slanted, and experienced. At the top is a margin of about 3.0 cm. Below the second column 10.5 cm. The back has no writing.
In column i Horion is credited with the payment of at least nine installments of 4 drachmas each for the crown tax of 221 A.D. Column ii also is a record of several payments for crown tax, and the taxpayer may be the same Horion who has paid the tax for another year (222 A.D.). Payments in the second column are for either 4 or 8 drachmas, but since the dates of payment have been lost in the break at the right of the papyrus it is impossible to determine how frequently payment was

made. Column i has monthly payments. Payments recorded in column i total at least 36 drachmas; in column ii there is evidence of over 28 drachmas paid for the year.

For the crown tax as a regular impost collected in the early third century, see **2503** and Bowman, "The Crown Tax in Roman Egypt," BASP 4 (1967) 59–74. Documents similar to **2507** in amount of payment and residence of the taxpayer are: BGU I 268; II 452; II 458; II 518; PMich VI 387; PStrassb 199; and **2506**.

column i

[ἔτους] δ´ Αὐτοκράτορος Κ̣α̣ί̣σ̣[αρο]ς̣
[Μάρκο]υ̣ Αὐρηλίου Ἀντωνείνου
[Εὐσεβοῦς Ε]ὐ̣τυχοῦς Σεβαστοῦ, Φαμενὼθ α¯.
[διέγρ(αψεν) Αὐ]ρήλιοι Κόμων Ἑρμί̣ο̣υ̣ καὶ Σισόις
5 [N.N. (gen.) πρ]ά̣κ(τορσιν) στεφ(ανικῶν) κώ̣(μης) Καρα̣γ̣(ίδος) Ὡρίων
[ὑπ(ὲρ) στεφα]ν(ικοῦ) (δραχμὰς) τέσ⟨σ⟩αρες, (γίνονται) (δραχμαὶ) δ, Φαρμοῦθι α¯
[ἄλλας (δραχμὰς) τέ]σ⟨σ⟩αρες, (γίν.) (δρ.) δ, Παχὼ[ν] β¯ ἄλλας
[(δραχμὰς) τέσ⟨σ⟩αρες,] (γίν.) (δρ.) δ, Παῦ̣[ν]ι α¯ ἄλλας (δραχμὰς) τέσ⟨σ⟩αρε[ς,]
[(γίν.) (δρ.) δ, Ἐπεὶφ] α̣ ἄλλας (δραχμὰς) τέσ⟨σ⟩αρες, (γίν.) (δρ.) δ, Μεσωρὴ α¯
10 [ἀριθμή]σεως Ἐπεὶφ [ἄλ]λας (δραχμὰς) τέσ⟨σ⟩αρες, (γίν.) (δρ.) δ,
[...... ἀ]ριθμήσεως Μεσωρὴ ἄλλας (δραχμὰς) τ[έ]σ⟨σ⟩α̣ρες,
[(γίν.) (δρ.) δ, (month and day) ἄλλ]α̣ς (δραχμὰς) τ̣έσ⟨σ⟩αρ[ες,] (γίν.) (δ̣ρ̣.) δ̣, Χ̣οίακ .¯
[ἄλλας (δραχμὰς) τέσ⟨σ⟩αρες, (γίν.) (δρ.) δ, (month and day)] ἄ̣λ̣λ̣[α]ς̣ (δ̣ρ̣α̣χ̣μ̣ὰ̣ς̣) τ̣έσ⟨σ⟩αρ̣ε̣ς̣,
[± 20]..[ ]
. . . .

column ii

ἔτους α´ Αὐτοκράτορος Καίσ[αρος Μαρκου Αὐρηλίου]
Σεουήρου Ἀλεξάνδρου Εὐ[σεβοῦς Εὐτυχοῦς Σεβασ]-
τ̣[ο]ῦ̣. διέγραψεν Αὐρηλίῳ̣ Κ̣[όμωνι Ἑρμίου καὶ Σισόιτι N.N. (gen.) πράκ(τορσιν) στεφ(ανικῶν) κώ(μης)]
Καρανίδος Αὐρήλιος Ὡ̣ρ̣ί̣ῳ̣[ν(?) ὑπ(ὲρ) στεφ(ανικοῦ) δραχ(μὰς) (amount), (γίν.) (δρ.) (amount), (month and day)]
5 ὁμοίος ἄλλας δραχ(μὰς) τ[έσσαρ(ες), (γίν.) (δρ.) δ, (month and day) ὁμ(οίως) ἄλλας]
δραχ(μὰς) ὀκτώ, (γίν.) (δρ.) η̣, [(month and day) ὁμ(οίως) ἄλλας δραχ(μὰς) τέσσαρ(ες),]
(γίν.) (δρ.) δ, ὁμ(οίως) ε..[..] ἄ̣λ̣λ̣ας δρα[χ(μὰς) (amount), (γίν.) (δρ.) (amount), (month and day) ὁμ(οίως) ἄλλας δραχ(μὰς)

ὀκ̣τώ, (γίν.) (δρ.) η, [(month and day) ὁμ(οίως) ἄλλας δραχ(μὰς)]
τ̣[έσ]σαρες, (γίν.) (δρ.) δ, .[ ]
space of about 2.0 cm
10 (ἔτους) β . [ ]
ὁμ(οίως) ( ) [ ]
Π̣αῦ(νι) δ[ ]

i. 4 Αὐρηλίοις Κόμωνι Ἑρμίου καὶ Σισόιτι 6, etc. ∫ = (δραχμαί); —— = (γίνονται) 9, 11 Μεσορή
ii. 5 ὁμοίως 6, etc. / = (γίνονται); ∫ = (δραχμαί) 10 L = (ἔτους) 11 ὁμοίως

column i

1 Year 4 of Elagabal = 220/21 A.D.
3 Phamenoth 1 = February 25.
4–5 Aurelius Komon is otherwise unattested, but Aurelius Sisois is identified as a praktor also in **2506**. Line 5 may have the name of Sisois' father, or it may have the title [καὶ μετόχ(οις) πρ]ά̣κ(τορσιν). For a listing of two names and the associates, see PStrassb 199. For the officials' title, see also BGU I 62.4; II 452.3–4; and II 458.5.
6 [ὑπ(ὲρ) στεφα]ν(ικοῦ): see BGU I 268.1. If the name of the tax does not appear here, the lacuna probably had the name of Horion's father.
Pharmouthi 1 = March 27.
7 Pachon 2 = April 27.
8 Payni 1 = May 26.
9–10 Epeiph 1 = June 25; Mesore 1 = July 25. Μεσωρὴ α¯ [ἀριθμή]σεως Ἐπεὶφ. For this type of entry, see Schuman, "Issuance of Tax Receipts in Roman Egypt," CÉ 38 (1963) 312 n. 3: "...a payment made in the early part of a month is designated as being in the ἀρίθμησις of the preceding month...." Cf. **2534**.6–8 and **2554**.3 n.
11 This payment may have been made on one of the intercalary days or early in Elagabal's fifth year.
12 Choiak = November 27–December 26.

column ii

1 Year 1 of Alexander = 222 A.D.
2–3 A date normally comes before διέγραψεν, but the traces at the beginning of the third line do not suggest a date. Perhaps the month of the initial payment was given at the end of line 4. Κ̣[όμωνι] has been restored from column i. There does not seem to be room for his father's name and for the name of another praktor.
4 Perhaps the same taxpayer as in column i. See i.6 n.
4ff. Dates have been lost in the break at the ends of the lines. See PStrassb 199 for the various ways the month and day might have appeared in the formula for payment. The date may also be omitted for an individual entry.
7 ε..[ ] ἄ̣λ̣λ̣ας. The text is difficult to decipher here, and ἄλλας is not certain. We would expect a date or perhaps a phrase such as ἐπὶ λόγου. Neither seem satisfactory for the traces in the line.
10–12 A space of about 2.0 cm separates line 9 from 10ff. Probably the list of payments continues here for Alexander's second year.

TRANSLATION: column i: [Year] 4 of Emperor Caesar [Marcus] Aurelius Antoninus [Pius] Felix Augustus, Phamenoth 1. [Paid] to Aurelius Komon, the son of

Hermias, and Aurelius Sisois, [son of N.N.,] collectors of crown taxes at Karanis by Horion [for crown tax] four drachmas, total 4 dr.; Pharmouthi 1, [another] four [drachmas,] total 4 dr.; Pachon 2, another [four drachmas,] total 4 dr.; Payni 1, another four drachmas, [total 4 dr.; Epeiph] 1, another four drachmas, total 4 dr.; Mesore 1 for the account of Epeiph, another four drachmas, total 4 dr.; [...] for the account of Mesore, another four drachmas, [total 4 dr.; (month and day),] another four drachmas, total 4 dr.; Choiak ..., [another four drachmas, total 4 dr.; (month and day),] another four drachmas ....
column ii (lines 1–9): Year 1 of Emperor Caesar [Marcus Aurelius] Severus Alexander Pius [Felix Augustus.] Paid to Aurelius K[omon, son of Hermias, and Sisois, son of N.N., collectors of crown taxes] at Karanis by Aurelius Horion(?) [for crown tax (amount) drachmas, total (amount) dr.; (month and day)] likewise another four drachmas, [total 4 dr.; (month and day) likewise another] eight drachmas, total 8 dr.; [(month and day) likewise another four drachmas,] total 4 dr.; likewise ... another [(amount) drachmas, total (amount) dr.; (month and day) likewise another] eight [drachmas,] total 8 dr.; [(month and day) likewise another] four [drachmas,] total 4 dr. [...]

Nr. 2508 Receipts for Crown Tax

Arsinoite Nome
21.5 × 11 cm 222–35 A.D.

P. 25525. Broken at the left side, with margins of 3.0 cm at the top, 1.0 cm at the right side, and 10.0 cm at the bottom. The medium to dark brown papyrus has been written by several scribes with experienced, upright to slightly slanted cursives. The first scribe has written small, upright letters, many of which are separated from the others. The second scribe's letters are slightly slanted and small to medium-sized. Smaller and less experienced letters have been made by the third scribe. Too few distinctly preserved letters exist to characterize the fourth scribe's handwriting. There is no writing on the back.
The papyrus is a record of several payments of crown tax through Maron to the praktor stephanikon Ptolemaios. Exact date and place of payments are unknown, as is the total amount paid. In the first part of the receipt, amounts recorded vary from 4 to 12 drachmas and total 36 drachmas for six entries (amounts of three other payments have not been preserved). The three line addendum (lines 10–12) to the receipt seems to have recorded at least two additional payments, perhaps by the same taxpayer, but only the amount of one payment (4 drachmas to Ptolemaios) has survived in this extremely mutilated section.
The basic and most recent study of the crown tax is that of Bowman, BASP 4 (1967) 59–74. Discussion of the tax as an annual impost frequently paid in installments can be found there and in the introduction to 2503. For other receipts

with several installments, see 2506 and 2507. As Bowman indicates (pp. 66–67), the amount of tax assessed annually cannot be determined, nor is it known, in fact, that the assessments were annually made. Variation of amounts paid from year to year and from place to place do not suggest what basis was used for assessment. The payment of the tax in different years during the reigns of several emperors, especially that of Alexander Severus, indicates that the impost was not merely paid in or shortly after the accession year of the emperor. The pattern of dates suggests that regular payments (not arrears) were made for a tax that has the nature of a regular, revenue-producing impost.

[ἔτους (number) Αὐτοκράτορος Καί]σαρος Μάρκου Αὐρηλίου
[Σεουήρου Ἀντωνίνου Ε]ὐ̣σεβοῦς Εὐτυχοῦς Σεβασ(τοῦ),
[(month and day). διέγρ(αψεν) Αὐρηλίῳ̣(?)] Π̣τ̣ο̣λ̣εμαίῳ̣ πράκτορι στεφανικῶν
[(place?) ὑπ(ὲρ) στεφ(ανικοῦ) διὰ Μά]ρ̣ωνος δρα[χ]μ̣ὰς τέσσαρες, ⟨(γίνονται)⟩ (δραχμαὶ) δ,
5 [(2H) (month and day) ἄλλας δραχ(μὰς) ὀκτ]ώ, ⟨(γίν.)⟩ (δρ.) η, Παῦν̣[ι] κβ δι' αὐτοῦ Μάρω(νος)
[ἄλλας δραχ(μὰς) (amount), (γίν.) (δρ.) (amount),] Θὼθ α ἄ̣λλας δραχ(μὰς) τέσσαρες,
[(γίν.) (δρ.) δ, (month and day) ἄλλας δραχ(μὰς) τέσ]σ̣αρες, (γίν.) (δρ.) δ, [Τῦβ?]ι δ ἄλλας δραχ(μὰς)
[(amount), (γίν.) (δρ.) (amount), (3H) (month and day) ἄλλας δρα]χ(μὰς) τέσσαρες, (γίν.) [(δρ.) δ, (month)] ιε (ὁμοίως) ἄλλας δραχ(μὰς)
[(amount), (γίν.) (δρ.) (amount), (month and day) ἄλλ]ας δρα[χμ]ὰς δώδεκα, [(γίν.)] (δρ.) ιβ
space of about 2.0 cm
10 [(4H) length uncertain] traces ̣ πα[...] ̣ ̣ πρά̣[κτορι] στε̣φ̣(ανικῶν)
[ ] traces τέσσαρ[ες, (γίν.) (δρ.)] δ
[ ] traces β̣

passim: / = (γίνονται); ∫ = (δραχμαί) 8 ō = (ὁμοίως)

1–2 The imperial name could be that of Commodus, Caracalla, Elagabal, or Severus Alexander, but the titles in this order are most frequently those of Severus Alexander, whose dates are 222–35 A.D.
3 [Αὐρηλίῳ] may be excluded if the name of the month was not abbreviated or was several letters long (e.g., Φαμενώθ or Φαρμοῦθι).
There is no other record of Ptolemaios as a praktor stephanikon.
4 [διὰ Μά]ρωνος: restored from line 5. The symbol for (γίνονται) has been omitted here and in line 5.
5 Payni 22 = June 16.
6 Thoth 1 = August 29. The number of the new regnal year may have preceded the date.
7 Tybi 4 = December 30. The iota could belong to the delta (i.e., day 14 of a month whose abbreviated name appeared in the lacuna).
10–12 Loss of horizontal strips at the left side of the papyrus has left only traces of letters.

TRANSLATION (lines 1–9): [Year (number) of Emperor] Caesar Marcus Aurelius [Severus Antoninus] Pius Felix Augustus, [(month and day). Paid to Aurelius(?)] Ptolemaios, collector of crown taxes [at (place?) for crown tax through] Maron four drachmas, total 4 dr.; [(2H) (month and day) another eight drachmas,] total 8 dr.; Payni 22 through the same Maron [another (amount) drachmas, total (amount) dr.;] Thoth 1 another four drachmas, [total 4 dr.; (month and day) another] four [drachmas,] total 4 dr.; [Tybi?] 4 another [(amount)] drachmas, [total (amount) dr.; (3H) (month and day) another] four drachmas, total [4 dr.; (month)] 15 likewise another [(amount)] drachmas, [total (amount) dr.; (month and day)] another twelve drachmas, [total] 12 dr.....

Nr. 2509 Receipt for Crown Tax

Bacchias/Hephaistias
8.2 × 4.5 cm 232 A.D.

P. 25523 v. Writing across the fibers. Broken at both sides and at the bottom, with a top margin of 1.2 cm. The writing of this light brown papyrus is an average-sized, slanted, experienced cursive. On the back (recto = along the fibers) are parts of 8 lines of a document too damaged to classify or reconstruct. The text of the recto is broken on all sides, and a horizontal strip is missing from the top where there may have been a 1.0 cm margin. The writing on the recto is larger than on the verso, and several of the upright letters have been individually formed by an experienced hand.

On the verso (across the fibers) the papyrus has the beginning sections of a receipt for crown tax issued in 232 A.D. to a resident of Bacchias/Hephaistias by Aurelius Heron and his associate collectors of crown taxes. The name of the taxpayer has been only partially preserved, and the amount of his payments has been lost with the end of the papyrus.

For the tax, see Bowman, BASP 4 (1967) 59–74 and **2503** (introd.). In Bowman's list of documents, PFay 20 (222 A.D.); PYale inv 213 (226 A.D.); and possibly PLond II 477 (220/21 A.D.) also come from Bacchias.

↓ verso

[ἔτ]ους ια Μάρκο(υ) Αὐ[ρηλίου]
[Σε]ουήρου 'Αλεξ[άνδρου]
[Εὐ]σεβοῦς Εὐτ[υχοῦς]
[Σ]εβαστοῦ, Με[χεὶρ (day).]
5 [δι]εγράφη Αὐρ[ηλίῳ]
῞Ηρωνι καὶ το[ῖς μετόχ(οις)]
πράκ(τορσιν) τῶν στ[εφα]-
νικῶν κωμ(ῶν) [Βακχ(ιάδος) καὶ]
[῾Η]φαιστιάδο[ς ὑπ(ὲρ) στεφ(ανικοῦ?)]

10 Ψένις Προ[ ]
[.]ροσεουσα[ ]
[:]. σβυτα[ ]
[.]κ[..]..[..].[ ]

recto

→]ατων σ[
ἀντίγραφον τῆ]ς ἐπιστολῆς ὑ[πόκειται (?)
ἐπισ]κέψεσι στρατηγ[οῖς (?)
] 'Αρσινοείτου [
5] κατ' ἄνδρα . [
]ντο ἑκαστ[ο
δη]μοσια πρ[
]... ι λ ( ) [

4 Mecheir = January 26–February 24.
5 [δι]εγράφη. For this form, see also PLond III 925.4 and 15 (p. 55).
5–6 The praktor stephanikon Aurelius Heron is otherwise unattested, although an earlier receipt from these villages was issued by a praktor (for money taxes) named Heron (PLond III 925, p. 55, of 197/98 A.D.).
10 ff. Letters of the final extant lines are somewhat abraded, but they are still legible. Line 10 probably presented the taxpayer's name (Ψένις) and his father's name (Προ[ ]). Extant letters in lines 11–12 are unintelligible. Expected are amounts or dates of payment, but the letters do not suggest either of these.

TRANSLATION: Year 11 of Marcus Aurelius Severus Alexander Pius Felix Augustus, Mecheir [(day).] Paid to Aurelius Heron and [his associate] collectors of crown taxes in the villages of [Bacchias and] Hephaistias [for crown tax(?)] by Psenis, son of Pro[-]...

Nr. 2510 Receipts for Dike Tax

Soknopaiou Nesos
a) 11.5 × 5.5 cm 173/74 A.D.
b) 5.7 × 3.5 cm
c) 12.3 × 9.5 cm

P. 21454. Fragment a (containing column i) is broken at both sides and has a margin of 3.8 cm at the top and 1.6 cm at the bottom. Fragments b and c form column ii. Between the two fragments only a few letters have been lost. The upper part of column ii has been broken off, and the remaining lines at the top have been very abraded. At the bottom is a space of 3.3 cm. The writing of both columns of this medium dark brown papyrus is a small and slanted cursive. There is no writing on the back.

The fragments record payments for dike tax (χωματικοῦ) by Satabous for 173 and 172(?) A.D. and by another resident probably of Soknopaiou Nesos and by his brother for 172 and 171 A.D. Chronologically the columns are in reserve order. The receipts for the three taxpayers have in common the same annual rate (6 drachmas 4 obols) for all payments and the fact that they present receipts for two years' payments by each taxpayer. Although single payment receipts are usually the rule, there are receipts for more than one year's payment. See, for example, PTebt II 353 (192 A.D.), a receipt for four years' taxes which had accrued in the absence of the taxpayer (among the taxes recorded is the dike tax). Perhaps the three Soknopaiou Nesos taxpayers also were delinquent because of absence from their home for a period of time.

According to Wallace, Taxation 140–43, the dike tax was a capitation tax collected for the purpose of keeping the irrigation system in proper condition. Assessed at a uniform rate throughout Egypt at 6 drachmas 4 obols per year, several Arsinoite receipts, particularly from Karanis and Soknopaiou Nesos, show an annual payment of 7 drachmas 4¹/4 obols (see Wallace, Taxation 327 and the following documents: BGU I 359; II 391; PCorn 42; PLond III 844 (p. 54); PColumbia 1 recto 1a, col. 2, 11–22; PColumbia 1 verso 1A.65; PMich IV 223, col. 99; and BGU IX 1891.442–52). As Youtie points out ("Notes on BGU IX," TAPA 69 (1938) 82), the additional amount of 1 drachma 2 chalkoi consists of 3 abols 2 chalkoi for surtax (προσδιαγραφόμενα) and 3 obols for the receipt charge (συμβολικά).

For a list of dike tax receipts, see Wallace, Taxation 421 n. 38, and the additional documents listed in PMich X 597, p. 72, and in PKöln III 138.3 n. Discussion of the dike tax can be found in Wallace 140–43 and 327–28 and in OWilbour, pp. 44–49.

column i

ἔτους ιδ Αὐρηλίου Ἀν[τωνείνου]
[Κ]αίσαρος τοῦ κυρίου, Φ[(month and day).]
[δι]έγρ(αψεν) Ὥρῳ καὶ μετόχ(οις) πρά[κ(τορσιν) ἀργ(υρικῶν) Σοκνοπ(αίου)]
[Νήσ]ου Σαταβοῦς Πακτο[ ]
5 [μη(τρὸς)] Θασῆτος ὑπ(ὲρ) χωμ(ατικοῦ) [τοῦ διεληλ(υθότος)]
[ιγ (ἔτους)] δρα(χμὰς) ἓξ (τετρώβολον), (γίνονται) ⟨(δραχμαὶ)⟩ ς
(τετρώβολον) [καὶ τὰ προσδ(ιαγραφόμενα)]
[(date?) ὁ]μοίως ὁ αὐτὸς [ὑπ(ὲρ) χωμ(ατικοῦ) ιβ(?) (ἔτους) δρα(χμὰς)
ἓξ (τετρώβ.)]
[(γίν.) (δρ.) ς] (τετρώβ.) καὶ τὰ προσδ(ιαγραφόμενα)

column ii

[....]..[..]..[ ]
[καὶ ὑπ(ὲρ)] χω(ματικοῦ) ιβ (ἔτους) δρ[α(χμὰς)]
3a [± 8] καὶ ὑπ(ὲρ) ι.[ ]
3 [...].........[ ]

4 [.....] κ[αὶ τὰ] προσδ(ιαγραφόμενα) [..]..[ ]
space of about 2.2 cm
5 καὶ Γ.[.....]ος αὐτὸς ἀδελφὸς μη(τρὸς) [τῆς αὐτῆς]
δ[ι]έγ[ρ(αψεν)] ὑπ(ὲρ) χω(ματικοῦ) τοῦ διελη(λυθότος) ιβ (ἔτους)
δρα(χμὰς) [ἓξ] (τετρώβολον), γί(ν.) (δρ.) ς (τετρώβ.)
καὶ τὰ προσδ(ιαγραφόμενα)
καὶ ὑπ(ὲρ) ια (ἔτους) χωματ(ικοῦ) δρα(χμὰς) ἓξ (τετρώβολον),
[γί(ν.) (δρ.)] ς (τετρώβ.) καὶ τὰ προσδ(ιαγροφόμενα)

passim: F = (τετρώβολον); / = (γίνονται); ʃ = (δραχμαί); ʃ = (ἔτους)

column i

3 The praktor Horos is already known from PLond III 844, p. 54 (174 A.D.); PLond III 919a, p. 56 (174 A.D.); and PRein 45 (177 A.D.).

4 Πακτο[: probably the father of Satabous, but no record exists yet of a Satabous whose father's name is spelled with these initial letters. The name may have been Πακτο[υμηίου].

7 The line began with a date (year or month) or perhaps with the verb διέγρ(αψεν).

column ii

1–4 The writing is very difficult to read, but these lines are the end of a receipt for at least one year's payment of dike tax by a taxpayer whose brother is credited with two payments in lines 6–10.

5 The name has been lost, and the initial letters are damaged. If not gamma, the letter could be nu or pi.
αὐτός seems inappropriate here, unless it should be the possessive (his). So understood, however, the pronoun would be misplaced. The letters could also be a patronymic. Abrasion of the middle letters of the word makes it difficult to interpret.
For other dike tax receipts where record of a brother's payment has been appended, see PGen 40 (Soknopaiou Nesos, 216 A.D.) and **2514** (Soknopaiou Nesos, 193 A.D.).

TRANSLATION: column i: Year 14 of Aurelius Antoninus Caesar the lord, [(month and day).] Paid to Horos and his associate collectors [of money taxes at Soknopaiou] Nesos by Satabous, son of Pakto[- , whose mother is] Thases, for dike tax of the [past 13th year] six drachmas four obols, total 6 ⟨dr.⟩ 4 ob. [plus the additional charges. (Date?)] likewise the same [for dike tax of the 12th(?) year six drachmas four obols, total 6 dr.] 4 ob. plus the additional charges.
column ii: ... for dike tax of the 12th year ... drachmas ... 6ff. and G[-] his (?) brother [having the same mother] has paid for dike tax of the past 12th year [six] drachmas four obols, total 6 dr. 4 ob., plus the additional charges, and for the 11th year for dike tax six drachmas four obols, [total] 6 (dr.) 4 ob. plus the additional charges.

Nr. 2511 Receipt for Dike Tax

Soknopaiou Nesos
18.2 × 8.5 cm September 25, 176–78 A.D.

P. 21945. Broken at the left side with a margin at the top of 2.0 cm and at the bottom of 6.5 cm. Between lines 6 and 7 is a space of about 1.5 cm. The writing of this dark brown papyrus is average-sized, slanted, and experienced. There is no writing on the back.

Payments for dike tax (χωματικοῦ) have been made by Tesenouphis, his brother Herieus, and another taxpayer related to the elder Tesenouphis, but whose name has been lost in line 7. This third taxpayer's name (Pakusis) can be restored from a later receipt (**2513** of 184 A.D.) in which these same three have been credited with payment of the dike tax. Tesenouphis' and his brother's payment is given in lines 5–6 (15 drachmas 2½ obols or double the single payment), and Pakusis' payment is recorded in lines 8–9 (7 drachmas 4¼ obols).

For the dike tax, see **2510** (introd.) and the references cited there.

[ἔτους (?) Αὐϱηλίων Ἀντων]ίνου ϰαὶ Κομμόδο[υ]
[τῶν ϰυϱίων Σεβαστῶν, Θ]ῲθ ϰ̄η̄. διέγϱ(αψαν) Σώτ(ạ)
[ϰαὶ μετόχ(οις) πϱάϰ(τοϱσιν) ἀϱγ(υϱιϰῶν) Σοϰ]νοπ(αίου) Νήσου Τε-
[σενο(ῦφις) Τεσενούφε]ως ϰαὶ Ἑϱιεῦς ἀδελ(φὸς)
5 [ὑπὲϱ χω(ματιϰοῦ) ιθ (?)] ἔ[το]υς ῥυπ(αϱὰς) δϱαχ(μὰς) δε-
[ϰαπέντε (διώβολον) (ἡμιωβέλιον), (γίνονται) (δϱαχμαὶ) ιε] (δ̣ι̣ώ̣β̣ο̣λ̣ο̣ν̣)
(ἡμιωβέλιον). σ(εσημείωμαι).
space of about 1.5 cm
[ὑπ(ὲϱ) Παϰύσεως Τεσενού]φεως ὁμοίως ὑπὲϱ χω(ματιϰοῦ)
[τοῦ ἐννεα (?)]ϰ[αι]δεϰάτου ἔτους ῥυπ(αϱὰς)
[δϱαχ(μὰς) ἑπτὰ (τετϱώβολον) (δίχαλϰον), (γίν.) (δϱ.) ζ] (τετϱώβ.)
(δίχαλϰον). σ(εσημείωμαι).

6 = = (διώβολον); ⁄ = (ἡμιωβέλιον) 9 Ϝ = (τετϱώβολον);
X = (δίχαλϰον)

1 [ἔτους ?]: see line 8 ([. . . .]ϰ[αι]δεϰάτου). The joint rule of Marcus Aurelius and Commodus began in 176 A.D. (the seventeenth year of Marcus Aurelius). The date, therefore, could be 176 (ἑπτα-), 177 (ὀϰτω-), or 178 (ἐννεα-).
2 Thoth 28 = September 25. For Sotas as praktor, see BGU I 359 (180 A.D.), another dike tax receipt of Soknopaiou Nesos.
3–4 Τε[σενο(ῦφις) Τεσενούφε]ως. The names have been restored from a later dike tax receipt issued to Tesenouphis and Herieus (**2513**). PCorn 42 (172 A.D.), a dike tax receipt issued to Herieus, gives the name of the brothers' mother (Tanephris). Several dike tax receipts for this family from Soknopaiou Nesos are extant. See, e.g., PBas 10 (166 A.D.); **2514** (193 A.D.); and PGen 40 (216 A.D.)
5 On ῥυπαϱαὶ δϱαχμαί, see **2554.6** n.
5–6 δε[ϰαπέντε (διώβολον) (ἡμιωβέλιον): restored from **2513.5** and PMich IV 223.3002. The rate listed here for Tesenouphis and Herieus is exactly twice the annual rate for one person. This rate appears only in documents from the second century A.D.

7 [ὑπ(ὲϱ) Παϰύσεως Τεσενού]φεως: restored from **2513.6**, where the names are followed by the mother's name, which is also Tesenouphis. If Pakusis is the third taxpayer and if he also is a son of the elder Tesenouphis, the separate listing may be made because he is Tesenouphis' son, not by Tanephris, but by an earlier (?) wife Tesenouphis.
9 The amount has been restored from **2513** and from the dike tax receipts listed above in the introduction to **2510**.

TRANSLATION: [Year (?) of Aurelii] Antoninus and Commodus [the lords Augusti,] Thoth 28. Paid to Sotas [and his associate collectors of money taxes] at Soknopaiou Nesos by [Tesenouphis, son of Tesenouphis], and by Herieus, his brother, [for dike tax of the (?)] year, fifteen debased silver drachmas [two obols four chalkoi, total 15 dr.] 2½ ob. Signed.

[For Pakusis,] son of Tesenouphis, likewise for dike tax of the [-]teenth year [seven] debased silver [drachmas four obols two chalkoi, total 7 dr.] 4¼ ob. Signed.

Nr. 2512 Receipt for Dike Tax and Other Taxes

Arsinoite Nome
10.8 × 9.5 cm 178/79 A.D.

P. 21941. Broken at the top, bottom, and right side. The light brown papyrus contains parts of two receipts with a space of about 2.0 cm between them. At the left is a margin of 2.0 cm. The writing of the first receipt is small, upright, and moderately experienced. The second hand is somewhat larger and upright, but it is more experienced. The first receipt lacks the beginning sections; the second contains little more than the date. There is no writing on the back.

Both receipts record payments for dike tax (χωμάτων), but neither preserves the full amount of payment nor the name of the taxpayer. In the first receipt, the praktor's name is Dioskoros; in the second, the praktor's name is only partially preserved (Hera-). Only the second receipt identifies the year; presumably they were issued to the same taxpayer for consecutive years. In the Arsinoite Nome, the standard annual payment for dike tax was either 6 drachmas 4 obols or 7 drachmas 4 obols 2 chalkoi. For the tax, see **2510** and the documents and literature cited there.

Line 2 of the first receipt is a record of payment of 1 drachma 1 obol, but the name of the tax for which the payment was made has been lost. The amount is one typically paid for the pig tax. See Wallace, Taxation 143–45 and 422 n. 43, where the receipts are listed, and p. 156 below.

The 4 drachma payment of line 4 to Dioskoros and his associates may be an installment of the syntaximon, for which payments were often made in 4 drachma installments (see Wallace 123), or it may have been a payment for one of the many merismoi, such as the epimerismos aporon (see pp. 158–159 below).

For the tax for guards of the watch towers, see p. 157 and the references listed there. The amount recorded in line 5 is too high for this tax alone and either is an

aggregate payment for several taxes or is the payment for another tax identified in the missing end of line 4.

traces of the bottoms of letters
(δραχμὴν) μία(ν) (ὀβολόν), (γίνεται) (δραχμὴ) α (ὀβολόν), χωμάτων
[ὁμ]οίως (δραχμὰς) ἓξ [(τετρώβολον?), (γίν.) (δρ.) ς (τετρώβ.) καὶ προσδ(ιαγραφόμενα?)]
Τῦβι θ̄ Διοσκόρῳ κ[αὶ μετ]όχ(οις) πρά[κ(τορσιν) ἀργ(υρικῶν)]
δραχμὰς τέσσαρες, (γίν.) (δρ.) [δ, μ]αγδωλ(οφυλάκων) [δραχμὰς ἑπτὰ (τριώβολον),]
5 (γίν.) (δρ.) ζ (τριώβ.)
space of about 2.0 cm
ἔτους ιθ̄ Αὐρηλίου Ἀντω[νίνου καὶ Κομμόδου]
τῶν κυρίων Σεβα[σ]τῶν Εὐ[σεβῶν, (month and day).]
διέγρ(αψεν) Ἡρα[.] . . [. . . . . .] . . [χω]-
μάτων . [Με]-
10 χεὶρ κη [ ]
ν(αυβίου) κ(ατ)οί(κων) . [ ]

2 (= (δραχμήν); / = (γίνεται); ʃ = (δραχμή); — = (ὀβολόν)
4, 5 / = (γίνονται); ʃ = (δραχμαί) 5 ʃ̄ = (τριώβολον)

1 Only a few traces of ink remain from this line. None of the letters can be positively identified.
2 The amount paid for dike tax (χωμάτων) seems to have been the standard amount of 6 drachmas 4 obols plus additional charges.
3 Τῦβι θ̄ = January 4.
The tax for which 4 drachmas (line 4) were paid was probably listed in this line.
4 [δ, μ]αγδωλ(οφυλάκων). The amount in line 5 is too high for just the tax for watch tower guards. We should probably restore something like [μ]αγδωλ(οφυλάκων) [καὶ ἄλλων μερισ(μῶν)] as in PTebt II 353.9–10, where a payment almost equal to ours has been made for these taxes.
9–10 Mecheir 28 = February 22.
11 ν– κοι. For the tax, see Wallace, Taxation 59–61, 177, and 380 n. 63, and **2525**.

TRANSLATION: ... one drachma one obol, total 1 dr. 1 ob.; likewise for dike tax six drachmas [four obols, total 6 dr. 4 ob. plus additional charges;] Tybi 9 to Dioskoros and his associate collectors [of money taxes ...] four drachmas, total [4] dr.; for the watch tower guards [... seven drachmas three obols,] total 7 dr. 3 ob.
Year 19 of Aurelius Antoninus [and Commodus] the lords Augusti Pii, [(month and day).] Paid to Her[-] ... [...] for dike tax [...] Mecheir 28 [...] for naubion tax on the katoikoi [...]

Nr. 2513 Receipt for Dike Tax

Soknopaiou Nesos
5.5 × 9.9 cm June 6, 184 A.D.

P. 21948. A very dark brown papyrus, broken at the left side. Between line 5 and line 6 is a space of about 1.0 cm. The handwriting is small, upright, and moderately experienced. Transcription has been aided greatly through an infra-red photograph.* There is no writing on the back.

Tesenouphis, his brother Herieus, and Pakusis, who has the same father but a different mother from that of the two brothers, have paid the dike tax (χωματικόν) for the year 183 A.D. These same three taxpayers have paid the dike tax for the same amounts in an earlier year (**2511**, perhaps for 178 A.D.). The payment of the two brothers is double the single payment for Pakusis. A separate listing for Pakusis was made apparently because he was the elder Tesenouphis' son by another(?) wife also named Tesenouphis.

For the dike tax, see the introduction to **2510** and the references listed there. Additional commentary on the lines of this receipt can be found in the notes for the earlier receipt (**2511**).

[ἔτους κδ Μάρκ]ος Αὐλῆρις Κομόδου Ἀντωνίνου
[Σεβαστοῦ, Πα]ῦνι ιβ. διέγρ(αψαν) διὰ Σαταβοῦτ(ος) καὶ μετόχ(ων) πρακ(τόρων)
[ἀργ(υρικῶν) κώμη]ς Σοκνοπ(αίου) Νήσου Τεσενο(ῦφις) Τεσενούφεως
[μη(τρὸς) Τανέφρεω]ς καὶ Ἑριεῦς ἀδελ(φὸς) μη(τρὸς) τῆς αὐτῆς ὑπ(ὲρ) χω(ματικοῦ)
5 [τοῦ διελ]ηλ(υθότος) κγ (ἔτους) ῥυπ(αρὰς) δρα(χμὰς) δεκαπέντε (διώβολον) (ἡμιωβέλιον), (γίν.) (δρ.) ιε (διώβολον) (ἡμιωβέλιον).
space of about 1.0 cm
[± 10] ὑπ(ὲρ) Πακύσεως Τεσενο(ύφεως) μη(τρὸς) Τεσενούφεως ὑπ(ὲρ) χω(ματικοῦ)
[τοῦ διεληλ(υθότος) κγ (ἔτους) ῥυπ(αρὰς) δρ]α(χμὰς) ἑπτὰ (τετρώβολον) [(δίχαλκον), (γίν.)] (δρ.) ζ (τετρώβ.) (δίχαλκον).

1 Μάρκου Αὐρηλίου Κομμόδου 5 ʃ = (ἔτους); = = (διώβολον);
✓ = (ἡμιωβέλιον); / = (γίνονται); (= (δραχμαί)
7 ʃ̄ = (τετρώβολον); (= (δραχμαί); ✗ = (δίχαλκον)

1 ἔτους κδ: see line 5.
2 Payni 12 = June 6. A Satabous appears as praktor in earlier receipts: BGU II 654 (161 A.D.); III 704 (162 A.D.); and PLond II 296 (p. 107; 160 A.D.). It is not certain, however, that he is the praktor of our document.

* This photograph, together with a description of the papyrus and a translation, has been published by F. Schubert and Susanne Grunauer-v. Hoerschelmann, Archäologie und Photographie, Mainz 1978, no. 46.

3–4 For Tesenouphis and Herieus, see also **2511**. The mother's name has been restored from PCorn 42 (172 A.D.), a dike tax receipt issued to Herieus.
4–5 χω(ματικοῦ): see **2511**.7. The amount paid by Tesenouphis and Herieus is exactly twice the annual rate for one person.
On ῥυπαραὶ δραχμαί, see **2554**.6 n.
6 The space at the beginning may have had the date (year or month) or perhaps the verb διέγρ(αψεν) or the adverb ὁμ(οίως) or a combination of these.

TRANSLATION: [Year 24] of Marcus Aurelius Commodus Antoninus [Augustus,] Payni 12. Paid through Satabous and his associate collectors [of money taxes] of the village of Soknopaiou Nesos, by Tesenouphis, son of Tesenouphis, [whose mother is Tanephris,] and by Herieus, his brother by the same mother, for dike tax of the past 23rd year fifteen debased silver drachmas two obols four chalkoi, total 15 dr. 2½ ob.
[Paid(?)] for Pakusis, son of Tesenouphis, whose mother is Tesenouphis, for dike tax [of the past 23rd year] seven [debased silver] drachmas four obols [two chalkoi, total] 7 dr. 4¼ ob.

Nr. 2514 Receipt for Dike Tax

Soknopaiou Nesos
11 × 11.5 cm June 2, 193 A.D. (?)

P. 25508. Writing across the fibers. Broken at the bottom and right side, with a margin of about 2.0 cm at the top and 3.5 cm on the left side. Between line 4 and line 5 of this dark brown papyrus is a space of 1.5 cm. Ends of all lines have been lost, and the damage to the last five lines is very extensive because of an irregular break along one of the three horizontal folds of the papyrus. Lines 7–9 have been written by a different hand from the remainder of the text. The writing of both hands is rapid, slanting, average-sized, and moderately experienced. There is no writing on the back.
The papyrus is a record of payment of the dike tax in Soknopaiou Nesos by Tesenouphis and his brother Herieus. Payments of this tax by two brothers with these names and the same father were made also in 178(?) and 184 A.D. (see **2511** and **2513**), when they were credited with a joint payment of 15 drachmas 2½ obols (double the single payment, including extra charges). In this receipt which probably comes from a later period (see 1 n. for the problems of dating the document), it appears that the brothers have been credited with separate payments. The amount of Tesenouphis' payment has been lost, but Herieus' payment was the standard amount of 6 drachmas 4 obols, plus additional charges.
For the dike tax, see the introduction to **2510** and the references cited there.

ἔτο[υ]ς πρώτου Αὐτοκράτορο[ς Καίσαρος Γαΐου Πεσκεννίου Νίγερος Ἰούστου]
Σεβαστοῦ, Παῦνι η̄. διέγρ(αψε) Π[N.N. καὶ μετόχ(οις) πράκ(τορσιν) ἀργ(υρικῶν) Σοκνοπ(αίου)]

Νήσου Τεσενοῦφις Τεσενο[ύφεως μη(τρὸς) Τανέφρεως]
ὑπὲρ χω(ματικοῦ) τοῦ διεληλυθότος [λγ(?) (ἔτους) θεοῦ Κομμόδου(?) δρα(χμὰς) ἓξ (τετρώβολον), (γίνονται) (δραχμαὶ) ς (τετρώβολον) καὶ τὰ προσ(διαγραφόμενα)]
space of 1.5 cm
5 Ἑριεῦς ἀδελφὸς μη(τρὸς) [τῆς αὐτῆς ὑπ(ὲρ) χω(ματικοῦ) τοῦ διεληλ(υθότος) λγ(?) (ἔτους)]
δρα(χμὰς) ἓξ (τετρώβολον) προσ(διαγραφόμενα), [(γίν.) (δρ.) ς (τετρώβ.) προσ(διαγραφόμενα)]
(2H) ις (ἔτους) Αὐτοκρατόρων....[διέγρ(αψεν) N.N.,]
καὶ μετόχ(οις) πράκ(τορσιν) ἀργ(υρικῶν) [Σοκνοπ(αίου) Νήσου N.N., son of N.N.,]
ὑπὲρ χ[ω(ματικοῦ)]
. . . .

6 𐅵 = (τετρώβολον) 7 ſ = (ἔτους)

1 ἔτο[υ]ς πρώτου Αὐτοκράτορο[ς]. Earlier receipts to a person named Tesenouphis and to Herieus his brother date from the 19th(?) and 24th years of Commodus (see **2511** and **2513**). If these are the same brothers, year one during this time period could be the first regnal year of several emperors. Marcus Aurelius can be excluded, for his first year (161 A.D.) began a joint reign with Verus, and dates from that period give both names. Our receipt probably comes from the reign of an emperor who succeeded Commodus in 193 A.D. Unfortunately, this year has produced first dates for three emperors–Pertinax, Pescennius Niger, and Septimius Severus, and in June of 193 A.D., any of the three could have been cited in our receipt. Moreover, the formula Αὐτοκράτορος ... Σεβαστοῦ is attested for all three emperors in dated documents. Since the first year of Severus is hardly attested (Bureth cites only PLond II 345, p. 113), and since Pertinax was murdered on March 28, 193 A.D., it is likely that the receipt was dated by the reign of Pescennius Niger. For a table of documents from the first years of Severus and Niger, see my article in ZPE 47 (1982) 265–74.
2 Payni 8 = June 2. The praktor's name appears in this line at the lacuna (Π[-]).
3 Earlier receipts for the two brothers, if they are the same as the two of our document, listed them together as taxpayers; here, however, they have separate entries. It is not certain what, if anything, besides Tesenouphis' mother's name came at the end of this line. There seems to be space for additional information, perhaps the grandfather's name.
4 For restorations of the amount, see, e.g., PCorn 42.
5 A similar entry for a brother can be found in PGen 40.
7 The beginning of this line is somewhat puzzling. The arrangement ις (ἔτους) is unusual. The plural "Emperors" would suggest either the joint reign of Marcus Aurelius and Commodus (175/76 A.D.) or more likely, if the earlier receipt is from 193 A.D., that of Septimius Severus and Caracalla (207/8 A.D.).

TRANSLATION: Year one of Emperor [Caesar Gaius Pescennius Niger Justus] Augustus, Payni 8. Paid to P[- and his associate collectors of money taxes at] Soknopaiou Nesos by Tesenouphis, son of Tesenouphis [and Tanephris ...] for dike tax of the past [33rd(?) year of the deified Commodus(?) six drachmas four obols, total 6 dr. 4 ob., plus additional charges.] Herieus, his brother having the [same]

mother, [for dike tax of the past 33rd(?) year] six drachmas four obols, plus additional charges, [total 6 dr. 4 ob., plus additional charges.] The 16th year of Emperors ... [.... Paid to N.N.] and his associate collectors of money taxes [at Soknopaiou Nesos, by N.N., son of N.N.,] for dike tax [...]

Nr. 2515 Receipt for Dike Tax

Soknopaiou Nesos
8.5 × 15 cm September 30, 196 A.D.

P. 25527 v. Writing across the fibers. The completely preserved receipt is damaged only by abrasion at two of the four vertical folds, and the text is surrounded by margins of about 1.0 cm at the top, 1.0 cm at the left, 6.0 cm at the right, and 2.0 cm at the bottom. A scalloped tear on the bottom has almost completely destroyed the initial two lines of another entry. The writing of this medium to dark brown papyrus is an average-sized, upright, moderately experienced cursive, which may have been written by the same scribe who made the first entries on the recto. On the back (recto, writing along the fibers) is a record of laographia payments made by the same taxpayer who appears in the dike tax receipt (see **2531**).
Stotoetis, son of Satabous and Thaesis, grandson of Apynchis, has been credited with a 7 drachma payment of dike tax at Soknopaiou Nesos through the praktor Stotoetis. Standard amounts of payment at Soknopaiou Nesos were 6 drachmas 4 obols (plus additional charges) or 7 drachmas 4½ obols (see **2510** and **2511**). Textual damage in our receipt prevents us from being certain about the exact amount paid (see n. 7), but there is no doubt that the amount was at least 7 drachmas.
For the dike tax, see **2510** and the references cited there.

ἔτους ε∫ Λουκίου Σεπτιμίου
Σεουήρου Περτίνακος Σεβαστ[οῦ,]
Φ̣αῶ̣(φι) γ. διέγρ(αψε) διὰ Σ̣τοτοήτι[ος]
καὶ μετόχ(ων) πρακ(τόρων) ἀργ(υρικῶν) κώμ(ης) Σ[ο]κ̣(νοπαίου)[Νή(σου)]
5 Στοτοῆτις Σαταβοῦτος τοῦ
᾽Απ̣ύ̣γχεως μη`τ´ρὸς Θαήσεως
χ̣ω̣μ(ατικοῦ) τοῦ διελ(ηλυθότος) δ̣ (ἔτους) δραχ(μὰς) ἑπ̣τ(ά), [(γίνονται) (δραχμαὶ)] ζ̣
space of about 2.0 cm
traces of 2 lines, too abraded to be legible

7 ∫ = (ἔτους)

1 ε∫. The curved stroke merely accompanies the date.
3 Φαῶ̣(φι): could be read also as Φαμ̣ε̣(νώθ). Phaophi 3 = September 30, 196 A.D., but Phamenoth 3 = February 27, 197 A.D.

5–6 This taxpayer is credited with several payments for laographia in **2531** (the recto of this document), and he may be the same Stotoetis, son of Satabous, who is listed in BGU XIII 2263, a mid-second century A.D. list of canal workers from Soknopaiou Nesos.
7 The line is severely abraded. No symbol for payment of obols is present, but due to the damaged state of the text, it is possible that one occurred in the lacuna or is no longer legible.

TRANSLATION: Year 5 of Lucius Septimius Severus Pertinax Augustus, Phaophi 3. Paid through Stotoetis and his associate collectors of money taxes of the village of Soknopaiou [Nesos] by Stotoetis, son of Satabous and Thaesis, grandson of Apynchis, for dike tax of the past 4th year, seven drachmas, [total] 7 [dr.]

Nr. 2516 Penthemeros Certificate

Soknopaiou Nesos
5.1 × 7.4 cm 61/62 A.D.

P. 21414. Broken at the bottom and right side, with an upper margin of 0.8 cm and left margin of 1 cm. Only the left half of this light brown papyrus damaged by worm holes remains. The writing is small, upright and experienced. There is no writing on the back.
The form of this first century penthemeros certificate may differ from that of other early certificates. The loss of several letters at the end of line 3 prevents us from determining exactly what the form was, but the letters visible in the first half suggest that, unlike any other certificate, this one may have indicated specifically what type of work was performed (i.e., cleaning the ditches; see 3 n.). The limited space available at the end of line 3 suggests that standard parts of the form were either omitted or abbreviated. If abbreviated, the year and the exact place where the work was carried out in Soknopaiou Nesos should be mentioned at the end of line 3. See Sijpesteijn, Penthemeros-Certificates 6.
Penthemeros lists include: Sijpesteijn, Penthemeros-Certificates = PLugdBat XII (1964); Aegyptus 52 (1972) 141–51; BASP 16 (1979) 131–35 (esp. 131 n. 1); and ZPE 35 (1979) 131–36. For first century certificates, see PMich XII, pp. 95–96, and Sijpesteijn, "First-Century Penthemeros-Certificates Again," CÉ 53 (1978) 133–41 (133 n. 1 has a bibliography).
Certificates to be added to the lists include, besides **2516**: PWisc II 79; ZPE 41 (1981) 260–62; and **2517–2519**.

ἔτους ὀγδ⟨ό⟩ου Νέρων[ος Κλαυδίου Καίσαρος]
Σεβαστοῦ Γε[ρ]μαν(ικοῦ) Α̣ὐ̣[τοκράτορος.]
ἠργ(άσατο) ἐν̣ .... π̣η̣λ̣( ) . [ ]
Σοκνοπ(αίου) Νή(σου) Παν[- son of N.N.]

5 (2H) Διονύ[σιος σεση(μείωμαι)]
[(3H)]..ειδ( ) σ[εση(μείωμαι)]
. . . .

3 ἠργ(άσατο): see CÉ 53 (1978) 138 n. 4, and the references cited there.
The letters following the verb are very cursive and partially damaged by holes in the papyrus, but they do not seem to present the standard formulae of time or place. Among possibilities, none totally satisfying, are: ἐν μηνὶ Παῦ[νι], an unusual designation of the time during which the work was performed (perhaps accompanied by the days worked); ἐν χώμ(ατι) Πατσ[ώντεως]; or, as Sijpesteijn (letter of October 29, 1981) suggests, perhaps the last letters of the line are πηλ(όν) and the certificate was issued to a laborer "engaged in cleaning up the ditches."
4 There does not appear to be room for the mother's name.
5–6 On multiple signatures in early certificates, see Sijpesteijn, Penthemeros-Certificates 53 f.; CÉ 53 (1978) 133–41; and **2517**. According to Sijpesteijn (CÉ 140–41), "we can be sure that one of the signers was always the κατασπορεύς whether he uses his title or not." One of the other signatures would be of the antigrapheus from either the basilikogrammateus' office or that of the strategos.
In line 6, one thinks of [Ἡρα]κλείδ(ης), but the letter traces are too ambiguous. The break at the bottom of the papyrus prevents us from determining whether or not a third signature appeared on the certificate.

TRANSLATION: Year eight of Nero [Claudius Caesar] Augustus Germanicus [Imperator.] Work done in ... [...] on behalf of Soknopaiou Nesos, by Pan[- the son of N.N.].
(2H) Signed by me, Dionysios. (3H) Signed by me, [N.N. ...]

Nr. 2517 Penthemeros Certificate

Philoteris
6.2 × 7.5 cm i A.D.

P. 21485. Broken at the top and right side, with margins at the left side of 0.8 cm and at the bottom of 1.5 cm. Missing at the right of this medium dark brown papyrus is the outermost of four vertical folds. Between line 4 and line 5 is a space of 1 cm. The writing of all hands is upright, of average size, and somewhat inexperienced. There is no writing on the back.
Philoteris appears here for the first time in a penthemeros certificate, and the χῶμα Κερβασήιτος for the second time. This dike, first mentioned in a certificate from Soknopaiou Nesos (see 2 n.), must now be associated also with Philoteris, another neighboring village of the division of Heraklides.
This certificate, like many others from the first century A.D., has multiple signatures (see Sijpesteijn, CÉ 53 (1978) 133–41). On penthemeros certificates in general, see **2516** and the works cited there.

ἔ[τους ± 10]... [..] .... [ ]
Σεβαστοῦ. εἴρ(γασται) ἐν χώμ(ατι) Κερβ(ασήιτος) ἐφ' ἡμέ[ρας ε ὑπ(ὲρ)]
χωμ(ατικῶν) [ἔργ]ων το(ῦ) α(ὐτοῦ).. (ἔτους) (2H) Φιλοτερί[δος]
Παπεῖς Ψενατύμ(εως) μη(τρὸς) Τεν[ ]
space of 1.0 cm
5 Χρυσι.. σεσημ(είωμαι)
(3H) Πανεφρ(έμμις) σεσ(ημείωμαι) Παπεῖ(ν)
(4H) [Διο]νύσιο(ς?) σεση(μείωμαι) Παπεῖ(ν)

3 ∟ = (ἔτους)

1 Lower parts of several letters are visible, but they cannot readily be matched up with imperial names. At the beginning of line 2 is an extremely cursive title, probably Σεβαστοῦ. The certificate should be dated to the first century or very early second century on the basis of the script and because of the multiple signatures found at the end. As Sijpesteijn indicates in Penthemeros-Certificates 53 f. and in CÉ 53 (1978) 133–41, most extant examples of the multiple signatures on these certificates date from the beginning of the penthemeros institution, i.e., in the first century. As Sijpesteijn notes (ZPE 42 (1981) 116), there is now evidence for multiple signatures up to the near end of Trajan's reign (between 114 and 115 A.D.).
2 For χῶμα Κερβασήιτος, see PLond inv 1586 b = CÉ 37 (1962) 345, where in a penthemeros certificate (107 A.D.) credited to Soknopaiou Nesos the place of the work is indicated as ἐν χ(ώματι) καιν(ῷ) Κερβ(ασήιτος). The dike is otherwise unattested. Kerbaseis is listed in A. Calderini, Dizionario s.v. as the name of a τόπος of Soknopaiou Nesos. See there the list of documents where the name occurs, and add to the list BGU XIII 2245. i. 9.
When the formula ἐφ' ἡμέρας πέντε is used, the exact days of work often are not given. See PMich XII 654–55 (introd., p. 96).
4 The worker is otherwise unattested.
5–7 Sijpesteijn theorizes (see 1 n.) that multiple signatures date from an early period of the penthemeros institution and are evidence of the checking of the κατασπορεύς by other officials designated as ὑπογραφεύς, ἀντιγραφεύς, or γραμματεὺς βασιλικοῦ γραμματέως.
Sometimes in these early certificates, nothing follows the verb σεσημείωμαι. Here, however, the worker's name is included by the last two signatories who were indicating thereby that they were witnesses to the fact that Papeis (not someone else) actually did the work credited to him. Examples of σημειοῦν with an object can be found in WB s.v. For other documents in which the worker's name follows the verb, see CÉ 53 (1978) 133–41 (especially PMich inv 6580 on pp. 133–34; POsl inv 1033 on pp. 135–36; and in the list on pp. 137–40, nr. 4, 7, 8, and 9). Besides the worker's name (accusative), other words may be added to explain why the signatories have added their names. For example, PMich XII 654 has the worker's name, his father's name, and finally the accusative participle ἠργ(ασμένον) accompanied by ἀπὸ ιδ´.

TRANSLATION: Year [... of ...] Augustus. Work done at the dike of Kerbaseis for [5] days on the dike works for the same [...] year, (2H) on behalf of Philoteris, by Papeis, son of Psenatumis and Ten[-]. Signed by me, Chrysi[-]. (3H) Signed by me, Panephremmis, (that) Papeis (worked). (4H) Signed by me, [Dio]nysios, (that) Papeis (worked).

Nr. 2518 Penthemeros Certificate

Soknopaiou Nesos
10.7 × 6.8 cm October 9–13, 119 A.D. (?)

Nr. 25510. Broken at the top and riddled with holes, with a margin of 1 cm at the left side and 5 cm at the bottom. At the left are long horizontal strokes from the receipt which was cut off. The light brown papyrus has two vertical folds. The writing is small, upright, and experienced. There is no writing on the back.
The papyrus contains a certificate issued to Papeis, son of Panephremmis, for five days of work on the canal of Epagathos in Soknopaiou Nesos. For penthemeros certificates, see the introduction to **2516.**

ἔτ[ο]υ̣ς̣ [δ (?) Αὐτο]κ̣ράτορ̣ο̣ς Καί[σαρ(ος)]
Τραιανοῦ Ἁδ̣ρ̣ι̣α̣[νοῦ] Σ̣εβαστοῦ. εἴργ(ασται)
ἐφ' ἡμέρ[ας] πέν[τε ὑπὲρ χ]ωματικῶ[ν]
ἔργων τοῦ αὐτοῦ δ̣ (ἔτους) (2H) Φαῶ(φι) ιβις
5 ἐν τῇ Ἐ̣π̣α̣γαθ(ιανῇ) δ̣ι̣ώ̣(ρυγι) Σοκνο(παίου) Νήσο(υ)
Παπεῖς Π̣ανεφρέ(μμεως) τ̣[οῦ] Παπεῖτ[ος]
....
(3H) Σαρα(πίων) σεση(μείωμαι)

4 Phaophi 12–16 = October 9–13.
5 This canal is frequently mentioned in certificates from Soknopaiou Nesos. See Sijpesteijn, Penthemeros-Certificates 79f., who concludes that the canal ran between Soknopaiou Nesos and Karanis.
6 Papeis is also attested in SPP XXII 161 (118 A.D.), where his mother's name is given as Θατρῆς. Below line 6 on the right side are traces of several letters. Perhaps Thatres' name was given here.

TRANSLATION: Year [4 (?)] of Emperor Caesar Trajan Hadrian Augustus. Work done for five days on the dike works for the same 4th (?) year (2H) Phaophi 12–16 in the canal of Epagathos on behalf of Soknopaiou Nesos, by Papeis, son of Panephremmis, grandson of Papeis .... (3H) Signed by me, Sarapion.

Nr. 2519 Penthemeros Certificate

Karanis
5.3 × 6.8 cm October 28–November 1, 164 A.D. (?)

P. 21413. The text is complete, with small margins on all sides and only minor damage at the ends of lines 1–3. The writing of this light brown papyrus is small, slanted, and experienced. There is no writing on the back.

Presented by the papyrus is a typical certificate for five days' work on the dikes at Karanis. Issued to Phanomgeus, son of Pasoknopaios, the certificate should be added to the lists which are given in the introduction to **2516.**

ἔτο̣[υ]ς̣ [ε (?)] Ἀ̣ντων[ίνου καὶ]
Οὐήρου τῶν [κυρίων]
Σεβασ(τῶν) Ἀρμενι[ακῶν]
Μηδικ(ῶν) Παρθι̣κ̣ῶ̣ν̣
5 Μεγί(στων). εἴργ(ασται) ὑ(πὲρ) χω(ματικῶν) ἔρ(γων) τ(οῦ)
αὐτοῦ ε̣ (ἔτους) Ἀ̣θ(ὺρ) αε̅ ἐν ὀρ̣ι̣(νῇ)
Πατσ(ώντεως) Καρανίδος
Φαν(ομγέως)
Τασώκ(εως)
10 Φαν(ομγεῦς) Πασοκν(οπαίου) τ[οῦ]
(2H) Ἡ̣[ρα]κ̣λ̣ίδης σεση(μείωμαι)

6 Hathyr 1–5 = October 28–November 1.
6–7 The canal of Patsontis is probably the modern Bahr Wardân and in Roman times passed Philadelphia, Bacchias, and Karanis. See Sijpesteijn, Penthemeros-Certificates 79. For the canal as the main water source for Bacchias, see PYale inv 349 (YCS 10 (1947) 250).
8–9 Φαν(ομγεῦς). A Phanomgeus, son of Phanomgeus, appears in PLond 1267e = PLugdBat XII, nr. 104, from Karanis, 152 A.D.; and in BGU II 421, also from Karanis, 158/59 A.D. Our Phanomgeus is included in a list of names (BGU XIII 2362. 19) and in OMich 963 where his mother's name is spelled Τασῶουκις.
10 There is no sign for μητρός.
11 Ἡ̣[ρα]κ̣λ̣ίδης. A katasporeus by this name does not appear in the Karanis certificates in PLugdBat XII.

TRANSLATION: Year [5 (?)] of Antoninus and Verus the [lords] Augusti Armeniaci Medici Parthici Maximi. Work done on the dike works for the same 5th (?) year Hathyr 1–5 in the desert canal of Patsontis, on behalf of Karanis, by Phanomgeus, son of Pasoknopaios and Tasokis, grandson of Phanomgeus. (2H) Signed by me, Herakleides.

Nr. 2520 Receipt for Diploma

Euhemeria
14.6 × 8.3 cm 204–206 A.D.

P. 21940. Broken at the left side and bottom with over half of each line missing. At the top is a blank space of 2 cm. The writing of this light brown papyrus is of average size, slanted, and moderately experienced. Several letters have been made with a dull pen and are larger than the others. At least three different hands can be discerned, with each hand apparently recording payments for a single year. The

third hand is more careless and inexperienced than the first two. There is no writing on the back.

The papyrus is a record of several payments for the diploma over a period, it seems, of three years. If the restorations are correct, the payments normally totalled 8 drachmas 8 obols each, and were made four times each year. The first payment and one for a later year (line 12) total only 4 drachmas 4 obols, but the first is followed by payment of 12 drachmas 12 obols which is clearly intended to pay the regular installment plus the half payment lacking in the first installment.

In the text that survives, the name of the tax appears only twice, abbreviated in lines 6 and 11, but the recurrence of dated payments of 8 drachmas 8 obols suggests that the missing left side of the papyrus contained several additional designations of the tax. Line 12 records a payment ὑπ(ὲρ) τẹ̣λ(ους), but this apparently is merely an alternate name for the tax (see 12 n. for the problems in this line). Restorations have been made primarily to show the frequency of payment annually. The restorations are, of course, tentative, but they will be approximately what was originally expressed in the record of payments.

Unfortunately, the names of both the taxpayer and the tax official are somewhat doubtful. In line 5, the name of the official has been completely lost. Following the village name is the word Μάρκου, which probably from its position should be taken as the taxpayer's name (genitive for nominative). Whether the name continued to the next line or not is uncertain. Later in the record (lines 7 and 9) we find the phrase διὰ Νεμεσιανοῦ τοῦ καὶ [, an indication perhaps that there was an assistant who received payments for the tax officer; and in line 9 the record preserves another assistant's name (Ποσιδῳ[νίου]).

The tax officials' title (πράκτορες σιτικ(ῶν)) differs from that of other receipts for diploma. In the two extant documents most similar to ours, that official is called either: ἐγλήμπτωρ διπλώματος ὄνων νομοῦ καὶ ἄλλων ὠνῶν (PHamb 9, 143–46 A.D., Theadelphia), or μισθωτὴς διπλώματος ὄνων (BGU I 213, 112/13 A.D., Karanis). Both titles show that the tax was imposed on donkeys or horses. Our official's title does not indicate that he was responsible for collection of money taxes on donkeys, nor is this stated or implied elsewhere in the document.

The only certain link between our document and the two cited above (for diploma on horses or donkeys) is the record of payments for 8 drachmas for two or more years. BGU I 213 records payments of 8 drachmas for each of two years as the diploma for one donkey. Even more strikingly similar to our document is PHamb 9, in which three horses have been subject to the diploma for three years at the rate of 8 drachmas 8 obols each. Except for the first payment of 16 obols, all payments have been made in different months at the rate of 8 drachmas 8 obols for a total of eleven payments.

As Wallace indicates (Taxation (1938) 91–93), the diploma is to be understood as either a license tax on donkeys or as a payment to exempt donkeys and horses from service in the corvée (see PRyl II 195.5, where record is made of a payment of 8 drachmas πενθημ(έρου) ὄνων). For a discussion of the tax, see Wallace 91–93 and PHamb 9, pp. 30–32. Other documents pertaining to the diploma on donkeys or horses are: PAmh II 92 (Meyer in reference to this document in PHamb 9, p. 32, believes that the oil retailer pays tax on use of horses in the factory which he leases; Wallace, on the other hand (186–87, 433), disputes the reading ἵπ[πων], and discusses this diploma in his section on the oil-monopoly); PTebt II 360 (the tax is called διπ(λώματος) λαχα(νοπώλου), but Meyer again (p. 32) suggests that the payment is for a horse used in the taxpayer's trade; for a different interpretation, see Wallace 186–87); PMilVogl II 53; and PRyl II 194 (if the reading in line 5 ([δι]π̣λ̣(ώματος) ὄνων) is correct.

If the diploma is not a license tax on donkeys or horses, it may be a license of the type discussed by Wallace, Taxation 186–87. In considering PAmh II 92; SPP XXII 177; and PSI VII 787, Wallace concludes (p. 187): "It is evident that each certificate is connected with the concession of a monopoly of retail sales ...." Our document could be a license for such a concession, but because of its strong similarity to PHamb 9, it is preferable to interpret it as a record of payments for the diploma on donkeys or horses. It becomes then the latest record of this diploma, since the other documents date from the early part of the second century A.D.

[ἔτους ιγ(?) Λουκίου Σεπτιμίου Σεουήρου Ε]ὐσεβοῦ[ς] Περτίνακος καὶ Μάρκου
[Αὐρηλίου Ἀντωνείνου Εὐσεβοῦς Σεβαστῶν ⟦καὶ Που]βλίου Σεπτιμίου Γέτα Καίσαρος
[Σεβαστοῦ⟧, (month and day). διέγρ(αψεν) N.N. καὶ μετόχ(οις) πράκτορ]σ̣ι̣ σιτικ(ῶν) Εὐημερείας Μάρκου
[± 30 ὑπ(ὲρ) διπ(λώματος)] ιγ (ἔτους) δραχ(μὰς) τέσσαρες τετρώβολ(ον),
5 [(γίνονται) (δραχμαὶ) δ τετρώβολ(ον) καὶ (month and day) ὑπ(ὲρ) διπ(λώματος) ιγ(?) (ἔτους) δραχ(μὰς)] δώδεκα ὀβολ(οὺς) δώδεκα, (γίν.) (δρ.) ιβ (ὀβ.) ιβ
[καὶ (month and day) ὑπ(ὲρ) διπ(λώματος) ιγ(?) (ἔτους) δραχ(μὰς) ὀκτὼ(?) ὀβολ(οὺς) ὀκτώ(?), (γίν.) (δρ.) η(?) (ὀβ.) η(?)] καὶ Μεχεὶρ $\overline{\kappa\eta}$ ὑπ(ὲρ) διπ(λώματος) ιγ (ἔτους)
[δραχ(μὰς) ὀκτὼ(?) ὀβολ(οὺς) ὀκτώ(?), (γίν.) (δρ.) η(?) (ὀβ.) η(?) (2H) (month and day)]‾ διὰ Νεμεσιανοῦ τοῦ καὶ
[N.N. ὑπ(ὲρ) διπ(λώματος) ιδ(?) (ἔτους) δραχ(μὰς) ὀκτὼ ὀβολ(οὺς) ὀκτώ,] (γίν.) (δρ.) η (ὀβ.) η καὶ Ἁθὺρ $\overline{\lambda}$ δι(ὰ) Ποσιδ̣ῳ̣[νίου]
[ὑπ(ὲρ) διπ(λώματος) ιδ(?) (ἔτους) δραχ(μὰς) ὀκτὼ(?) ὀβολ(οὺς) ὀκτώ(?), (γίν.) (δρ.) η(?) (ὀβ.) η(?) καὶ (month)] $\overline{\lambda}$ διὰ Ν̣εμεσιανὸς τοῦ καὶ
10 [N.N. ὑπ(ὲρ) διπ(λώματος) ιδ(?) (ἔτους) δραχ(μὰς) ὀκτὼ ὀβολ(οὺς) ὀκτ]ῴ̣, (γίν.) (δρ.) η̣ (ὀβ.) η καὶ Φαρμοῦθι $\overline{\lambda}$̣
[ὑπ(ὲρ) διπ(λώματος) ιδ(?) (ἔτους) δραχ(μὰς) ὀκτὼ(?) ὀβολ(οὺς) ὀκτώ(?), (γίν.) (δρ.) η(?) (ὀβ.) η(?) (3H) καὶ Θ]ὼθ(?) λ‾ ὑπ(ὲρ) διπ̣(λώματος) ι̣ε̣ (ἔτους) δρα̣χ(μὰς) ὀκτ̣ῷ (ὀβολοὺς) η,

[(γίν.) (δϱ.) η (ὀβ.) η καὶ (month and day) ὑπ(ὲϱ) διπ(λώματος) ιε (ἔτους)
δϱαχ(μὰς) τέσσαϱες τετϱώβολ(ον), (γίν.)] (δϱ.) δ (τετϱώβ.) [...]εχ
ὑπ(ὲϱ) τέλ(ους) ιε (ἔτους) [δϱα]χ(μὰς)

[τέσσαϱες τετϱώβολ(ον), (γίν.) (δϱ.) δ (τετϱώβ.) καὶ (month and day) ὑπ(ὲϱ)
διπ(λώματος) ιε(?) (ἔτους) δϱαχ(μὰς) ὀκτὼ (ὀβολοὺς) ὀκτώ, (γίν.)
(δϱ.)] η (ὀβ.) η [καὶ Χο]ίακ ι ὑπ(ὲϱ) [διπ(λώματος)] ιε (ἔτους) δϱαχ-
(μὰς)

[ὀκτὼ (?) (ὀβολοὺς) ὀκτώ (?), (γίν.) (δϱ.) η (?) (ὀβ.) η (?) ± 15]
traces of letters

3 Μάϱκος 4, 6, 11, 12, 13 ʃ = (ἔτους) 5, 8, 10 / = (γίνονται) 5, 8, 10, 12
ʃ = (δϱαχμαί) 5, 8, 10, 11, 13 —— = (ὀβολοί)
9 Νεμεσιανοῦ 12 ϝ = (τετϱώβολον)

2–3 For the damnatio memoriae of Geta, see PStrassb 257. 10 n., and P. Mertens, "La damnatio memoriae de Géta dans les papyrus," in Hommages à Léon Herrmann, pp. 541–52. For a list of documents, see PMich VI 397, note 6–8; REG 66 (1953) 343; REG 70 (1957) 181; and BGU XIII 2226.9–10 n. Recently published additions are: POxy XXXI 2584; PStrassb 357; and PIFAO 12. Cf. **2485**.25–26 and **2483**.19–20 (where the name appears without deletion).

3 Following διέγϱ(αψεν) one expects the name and title of the official to whom the payments were made in Euhemeria. Cf. BGU I 213 (122/23 A.D.): μισθωτὴς διπλώματος ὄνων; PHamb 9: ἐγλήμπτοϱες διπλώματος ὄνων νομοῦ καὶ ἄλλων ὠνῶν. In ἀπογϱαφαὶ ὄνων, the collectors are named: οἱ ἐξειληφότες τὴν ἑξαδϱαχμίαν τῶν ὄνων (POxy XII 1457, 4–3 B.C.; PSarap 3, 119 A.D., where one collector also signs as τελ(ώνης) (ἑξαδϱαχμίας) ὄνων); PSI VII 785 (93 A.D.): οἱ [ἐξειληφότες τὸ τέλος τῶν] ὄνω(ν).
The name at the end of the line could be that of the taxpayer, although a nominative rather than a genitive would normally be used to identify him.

4 In BGU I 213 and PHamb 9 following the taxpayer's name, the animals subject to the diploma are enumerated. Our record like that of PHamb 9 seems to be for several payments per year. Since 8 drachmas 8 obols have been paid each year for each of three horses in PHamb 9, one might assume that **2520**, which perhaps lists four payments annually, is also a record of diploma for four donkeys or horses.
For another 4 drachma 4 obol payment, see line 12.

6 Mecheir 28 = February 22

7 The change of hand probably also indicates a change of year for the payments.
Nemesianos here and in line 9 was the assistant through whom payments were actually made. In PHamb 9, the record notes that payments have been made διὰ (name) βοηθοῦ.

8 Hathyr 30 = November 26. Poseidonios, like Nemesianos, was the assistant who actually received the payment.

9 The payment was made between November 26 and April 25.

10 Pharmouthi 30 = April 25.

11 Again it appears that another year's payments have been recorded by a third scribe.
Thoth 30 = September 27.

12–13 4 drachmas 4 obols is exactly half the other payments. Cf. lines 4–5.
The tax designation is different here from the other extant entries. ὑπ(ὲϱ) is followed by letters which are difficult to interpret, but which are under a raised lambda signalling abbreviation. τέλ(ους) seems to be the most obvious understanding of the traces. Why the name changes is not clear. This may be another tax paid in addition to the diploma, or it may be identical with the diploma. Unfortunately, the amount has not been preserved. The other payments all apparently have been made for diploma over a period of three years: therefore, the term τέλ(ους) is understood here as an alternate name used by this scribe for διπ(λώματος). Because there appear already to have been three 8 drachma 8 obol payments for the 15th year (lines 11–14), the half payment of line 12 was probably followed by another half payment in line 13.

14 The tax designation here could be identical to that of line 12.

TRANSLATION: [Year 13(?) of Lucius Septimius Severus] Pius Pertinax and Marcus [Aurelius Antoninus Pius Augusti ⟦and⟧ Publius Septimius Geta Caesar ⟦Augustus⟧], (month and day). Paid to N.N. and his partners, collectors] of grain taxes at Euhemeria, by Marcus [... for the diploma] of the 13th year four drachmas four obols, [total 4 dr. 4 ob.; and (month and day) for the diploma of the 13th(?) year] twelve drachmas twelve obols, total 12 dr. 12 ob.; [and (month and day) for the diploma of the 13th(?) year eight(?) drachmas eight(?) obols, total 8(?) dr. 8(?) ob.;] and Mecheir 28 for the diploma of the 13th year [eight(?) drachmas eight(?) obols, total 8(?) dr. 8(?) ob.; (2H) and (month and day)] through Nemesianos who is also called [N.N. for the diploma of the 14th(?) year eight drachmas eight obols,] total 8 dr. 8 ob.; and Hathyr 30 through Poseidonios [for the diploma of the 14th(?) year eight(?) drachmas eight(?) obols, total 8(?) dr. 8(?) ob.; and (month)] 30 through Nemesianos who is also called [N.N. for the diploma of the 14th(?) year eight drachmas eight obols,] total 8 dr. 8 ob.; and Pharmouthi 30 [for the diploma of the 14th(?) year eight(?) drachmas eight(?) obols, total 8(?) dr. 8(?) ob.; (3H) and] Thoth(?) 30 for the diploma of the 15th year eight drachmas eight obols, [total 8 dr. 8 ob.; and (month and day) for the diploma of the 15th year four drachmas four obols, total] 4 dr. 4 ob.; [...] for the tax of the 15th year [four] drachmas [four obols, total 4 dr. 4 ob.; and (month and day) for the diploma of the 15th(?) year eight drachmas eight obols, total] 8 [dr.] 8 ob.; [and] Choiak 10 for [the diploma] of the 15th year [eight(?)] drachmas [eight(?) obols, total 8(?) dr. 8(?) ob. ...] ...

Nr. 2521 Receipts for Garden Taxes

Karanis
12 × 9.7 cm 110/11 A.D.

P. 21937. Broken at both sides with large holes interrupting the text of both receipts. Column i has only a few letters at the end of three lines; column ii is almost complete, except for the holes and for an irregular break at the bottom which has severely damaged the second receipt. The writing of both hands of this medium dark brown papyrus is small, upright, and experienced. There is no writing on the back.

The papyrus contains two composite receipts for garden taxes paid by Horion for 1/4 1/6 aroura of garden land owned by him in Karanis. Identical payments have

been made by Horion for two successive years (110 and 111 A.D.) for the various taxes owed.

Receipts for the ἕκτη παραδείσου and the usual accompanying charges are numerous, and the procedures and rates for calculating the assessments have been well documented and discussed. The rates valid for Horion's land which was used to raise olives are: ἕκτη παραδείσου at 5 silver drachmas (= 1500 copper drachmas) per aroura; ἐλαίας παραγωγή at about $^2/_3$ silver drachma (= 210 copper drachmas) per auroura; ναύβιον ἐναφεσίων at 3 obols (= 150 copper drachmas) per aroura; and ἐπαρούριον at 3 silver drachmas 2 obols (= 1000 copper drachmas) per aroura (this rate is valid for olive producing land, and is half the normal rate; see Wallace, Taxation 58). προσδιαγραφόμενα on the sum of the first three taxes usually amount to about $^1/_5$ of the total; for the ἐπαρούριον, the προσδιαγραφόμενα usually are about $^1/_{13}$. The charge for exchange (κόλλυβος) is normally $^1/_{60}$.

Similar receipts from Karanis can be found in PMich VI 383–86, where introductions and commentaries provide much information about these taxes assessed on gardens and vineyards. For additional receipts and information, see PRyl II 192 (b); BGU IX; PColThead, app. I, pp. 261–71; Youtie, CW 30 ((1936–37) 199; Youtie, TAPA 69 (1938) 77–103; Johnson, Roman Egypt 516; Wallace, Taxation 53–62; and PCairMich 359 ii, pp. 29–32 and 41–42. Other garden tax receipts in this volume are **2522–2524.**

column ii

ἔτους τρισκαιδεκάτου Αὐτοκράτορος Καίσαρος [Νέρουα]
Τραιανοῦ Σεβαστοῦ Γερμανικοῦ Δακικοῦ, Φαρμοῦ[θι (day). δι(έγραψεν)
N.N. (dative) καὶ μετόχ(οις)]
π[ρά]κ(τορσιν) Ὡρίων Ἡρακ( ) (ἕκτης) π[αραδ(είσου)] ιβ (ἔτους) Καρ-(ανίδος) (δραχμὰς) [δύο (ἡμιωβέλιον), (γίνονται) (δραχμαὶ) β (ἡμιωβέλιον),]
ἐλ(αίας παραγωγῆς) (ὀβολὸν) (ἡμιωβέλιον) (δίχαλκον), ναυβ(ίου) (ὀβολὸν) (δίχαλκον), προ(σδιαγραφομένων) (τριώβολον), ἐπαρο-(υρίου) [(δραχμὴν) α] (διώβολον) (ἡμιωβέλιον), προ(σδιαγραφομένων) (ἡμιωβέλιον), [κολ(λύβου) (δίχαλκον)]
space of about 1.0 cm

5 (2H) ἔτους τεσ⟨σ⟩αρεσκαιδεκ[άτο]υ Α[ὐ]τοκράτορος Καίσ⟨α⟩ρος [Νέρουα]
Τραιανοῦ Σεβαστοῦ Γερμανικοῦ Δ[ακικο]ῦ, Παχὼ(ν) ιγ. [δι(έγραψεν)]
.[.]..κρ( ) καὶ μετ[όχ(οις)] πράκ(τορσιν) [Ὡρίων] Ἡρακ( ) (ἕκτης) π[αραδ(είσου) τρεισκαι]-
δ[εκ(άτου)] (ἔτους) Καρ(ανίδος) (δραχμὰς) β [(ἡμιωβέλιον), ἐλ(αίας παραγωγῆς) (ὀβολὸν) (ἡμιωβέλιον) (δίχαλκον), ναυβ(ίου)] (ὀβολὸν) (δίχαλκον), προ(σδιαγραφομένων) (τριώβολον), ἐ[παρο(υρίου) (δραχμὴν) α (διώβολον) (ἡμιωβέλιον),]
προ(σδιαγραφομένων) (ἡμιωβέλιον), κολ(λύβου) (δίχαλκον)

1 τρεισκαιδεκάτου 3, 7 ⳼ = (ἕκτης); < = (δραχμάς) 3, 8 L = (ἔτους) 4, 8, 9 — = (ὀβολόν); ∠ = (ἡμιωβέλιον); X = (δίχαλκον); Γ = (τριώβολον); = = (διώβολον) 8 ∫ = (δραχμάς)

1–2 Pharmouthi (March 27–April 25) of Trajan's 13th year fell in 110 A.D.

2–3 [δι(έγραψεν) N.N. (dative) καὶ μετόχ(οις) π(ρά]κ(τορσιν): partically restored from line 7. The words may have been abbreviated in a different way, but certainly they were included in the receipt. Horion, son of Herak( ), cannot be positively identified from extant documents.

3 The ἕκτη (or ἀπόμοιρα) παραδείσου and associated charges are normally paid in the year following the assessment. The amount has been restored on the basis of the payments made for ἐλαίας παραγωγή, naubion, and the additional charges in line 4. Other receipts show that the προσδιαγραφόμενα on the sum of these three assessments will be 20% of the total. Three obols is 20% of 15 obols (2 drachmas 3 obols). Since the two taxes of line 4 equal 3 obols, the ἕκτη must total about 2 drachmas. The exact amount can be calculated by use of the amounts of the naubion and ἐπαρούριον. Examination of the PMich Karanis tax rolls reveals that normally the naubion is 10% of the ἕκτη (for garden land), and the ἐπαρούριον (on olive producing land) is $^2/_3$ of the ἕκτη (for garden land). Since the naubion totals 10 chalkoi, the ἕκτη should total exactly 100 chalkoi or 2 drachmas 4 chalkoi. An amount of 68 chalkoi (1 drachma 2 obols 4 chalkoi) for ἐπαρούριον is almost exactly $^2/_3$ of the amount for ἕκτη. The amount restored for ἕκτη (2 drachmas 4 chalkoi) is exactly the payment due for $^1/_4$ $^1/_6$ aroura of garden land.

6 The payments for ἐλαίας παραγωγή and for naubion are the exact amounts due for $^1/_4$ $^1/_6$ aroura of garden land.
προσδιαγραφόμενα calculated at $^1/_5$ of the totals for ἕκτη, ἐλαίας παραγωγή, and naubion total 3 obols plus slightly less than 1 chalkos. As Youtie points out in TAPA 69 (1938) 77ff. (= Scriptiunculae I (1973) 35ff.), odd amounts of chalkoi were regularly reduced or raised to the text amount divisible by two since there was no coin having less value than 2 chalkoi.
The partially destroyed amount of ἐπαρούριον has been restored from its predictable relationship to the ἕκτη ($^2/_3$ of the amount; see 3 n.). With the normal rounding off of odd amounts of chalkoi (here 2.72 chalkoi raised to 4 chalkoi), the amount is exactly the total due for $^1/_4$ $^1/_6$ aroura of garden land.
προσδιαγραφόμενα were levied on ἐπαρούριον at a rate of $^1/_{13}$ of the total. The actual amount paid (4 chalkoi) was determined by rounding off the 5.24 chalkoi due to the nearest amount divisible by two.
A payment for exchange (κόλλυβος) normally appears in the list of assessments at this point. The amount has been restored from line 9. Levied at a rate of $^1/_{60}$ of the total of the sums preceding it, the exact amount due from Horion would have been 3.75 chalkoi. As usual, the odd sum has been rounded off, not, as we would have expected to 4 chalkoi, but rather to the next lowest amount divisible by two (2 chalkoi).

5–6 Pachon 13 of Trajan's 14th year was May 8, 111 A.D.

7 Traces of an initial letter of the abbreviated praktor's name could belong to an alpha. Perhaps Ἀ[ρ]ποκρ(ατίῳ), but too much is missing to be confident.

7–8 [τρεισκαι]δ[εκ(άτου)]: because payments normally are made for the preceding year. See 3 n.

7–9 See 3–4 n. The amounts which survive in these lines indicate that identical payments have been made by Horion in this second year for the same property as in the first receipt.

TRANSLATION: Year thirteen of Emperor Caesar [Nerva] Trajan Augustus Germanicus Dacicus, Pharmouthi [(day). Paid to N.N. and his associate] tax collectors by Horion, son of Herak( ), for the tax of a sixth on [garden land] of the 12th year at Karanis [two] drachmas [4 chalkoi, total 2 dr. 4 ch.;] for the transport of olives 1 ob. 6 ch.; for naubion 1 ob. 2 ch.; for additional charges 3 ob.; for acreage tax [1 dr.] 2 ob. 4 ch.; for additional charges 4 ch.; [for exchange 2 ch.]
(2H) Year fourteen of Emperor Caesar [Nerva] Trajan Augustus Germanicus Dacicus, Pachon 13. [Paid] to [-]kr( ) and his associate tax collectors [by Horion,] son of Herak( ), for the tax of a sixth on garden land of the [thir]teenth year at Karanis 2 drachmas [4 chalkoi; for the transport of olives 1 ob. 6 ch.; for naubion] 1 ob. 2 ch.; for additional charges 3 ob.; for [acreage tax 1 dr. 2 ob. 4 ch.;] for additional charges 4 ch.; for exchange 2 ch.

Nr. 2522 Receipts for Garden Taxes

Karanis
16 × 6.9 cm 143–47 A.D.

P. 21939. Broken at the right side and bottom, with the lines at the bottom very faded and difficult to read. At the top is a margin of 2.5 cm. Parts of two receipts survive, with about $^{2}/_{3}$ of each line missing. The writing of both hands is a small, upright, moderately experienced cursive. On the back (across the fibers) are receipts for beer tax, phoros probaton, and for a tax abbreviated χ( ) ἰ( ) πρακ( ) τελεσ( ). See **2498**.

Partially preserved by the papyrus are two garden tax receipts issued at Karanis for the seventh and ninth years of Antoninus. The payments of the first receipt for $^{3}/_{5}$ aroura of garden land were received by the praktor Sisois from a taxpayer whose name may have been Heras, son of Paesis. Included with the regular garden tax sequence are payments also for geometria (presumably on the $^{3}/_{5}$ aroura) and for the naubion tax on the katoikoi (for $2^{1}/_{4}$ arouras), both paid by Heras.

For the garden taxes, see **2521** and the references listed there; for the naubion tax on the katoikoi, see **2525** and **2527**.

ἔτους ọ[γδόου Αὐτοκράτορος Καίσαρος Τίτου Αἰλίου]
῾Αδριανοῦ ᾿Αντωṿ[ίνου Σεβαστοῦ Εὐσεβοῦς, (month and day). διέ-
γρ(αψε)]
Σịσọ́ịτι ⟨καὶ⟩ μετόχ(οις) πράκ(τορσιν) ἀργ(υρικῶν) . [N.N., son of N.N.,
(ἕκτης)]
πα(ραδείσου) ἑβδόμου (ἔτους) Καρα(νίδος) (δραχμὰς) [τρεῖς, (γίνονται)
(δραχμαὶ) γ, ἐλ(αίας παραγωγῆς?) (διώβολον) (ἡμιωβέλιον), ν(αυ-
βίου) (ὀβολὸν) (ἡμιωβέλιον) δίχαλκον), προσ(διαγραφομένων) (τετρώ-
βολον) (ἡμιωβέλιον),]
5 ἐπ(αρουρίου) (δραχμὰς) δύο, (γίν.) (δρ.) β, πρọσ̣(διαγραφομένων)
(ὀβολόν), κ̣ọ(λλύβου) (ἡμιωβέλιον) [(δίχαλκον)]
῾Ηρᾶς Παήσιος γẹω[μ(ετρίας?)]

ναυ(βίου) κ(ατ)οί(κων) ὀγδόου (ἔτους) (τετρώβολον) (ἡμιωβέλιον), [προσ-
(διαγραφομένων) (ἡμιωβέλιον), κο(λλύβου) (δίχαλκον)]
space of about 1.5 cm
(2H) ἔτους δεκάτου Αὐτọκ̣ρ(άτορος) Καίσ[αρος Τίτου Αἰλίου ῾Αδριανοῦ
᾿Αντωνίνου Σεβαστοῦ]
Εὐ̣σεβοῦς, Παχὼν ζ[symbol]. δι(έγραψε) Σ̣ạτα[βοῦτι (?) καὶ μετόχ(οις) πράκ(τορ-
σιν) ἀργ(υρικῶν) N.N., son of N.N., (ἕκτης?)]
10 π̣ạ(ραδείσου) ἐνά̣τ̣[ου] (ἔ̣τ̣ọụς) [Κ]α(ρανίδος) (δραχμὰς) π̣ẹ́ṇτ̣ẹ, (γίν.) (δρ.)
ε[ ]
[...].σ.[....]...π̣.....[ ]
traces of a few letters

. . . .

4, 7 ʃ= (ἔτους) 4–5 ⟨ = (δραχμάς) 5 / = (γίνονται); — = (ὀβολόν); [symbol] = (ἡμιωβέλιον) 7 [symbol] = (τετρώβολον); [symbol] . = (ἡμιωβέλιον) 10 ʃ = (δραχμάς); / = (γίνονται)

1 ἔτους ọ[γδόου] = 144/45 A.D. Payments for garden taxes (and associated charges) were normally made in the year following assessment (see line 4 where the assessment year is listed as the seventh; PMich VI 383, p. 67, where the dating procedures are discussed; and **2521**.3 n.).

3 Sisois is otherwise unattested as a praktor in Karanis.
The letter immediately preceding the break may be a kappa and could be part of the village name (Karanis) or the first letter of the taxpayer's name.

4–5 ἑβδόμου ἔτους = 143/44 A.D. An acreage tax of 2 drachmas (line 5) is based on $^{3}/_{5}$ aroura of garden land (annual rate = 3 drachmas 2 obols per aroura). The tax of a sixth, therefore, would be 3 drachmas (annual rate per aroura = 5 silver drachmas); the tax for the transport of olives, if assessed here, would be $2^{1}/_{2}$ obols (annual rate per aroura = 0.7 drachma); naubion would be 1 obol 6 chalkoi; and the additional charges ($^{1}/_{5}$ of the sum of these three assessments) would be $4^{1}/_{2}$ obols. The payment for exchange (calculated at a rate of $^{1}/_{60}$ of the total of all preceding sums) would be 6 chalkoi (5.3 rounded off to the nearest 2 chalkoi multiple; see **2521**. 4 n. and Youtie, TAPA 69 (1938) 77 ff. = Scriptiunculae I (1973) 35 ff.).
Additional charges for acreage tax are usually $^{1}/_{13}$ of the assessment.

6 Heras, son of Paesis: the name of the taxpayer lost in line 3? Payments for other taxes (paid at the same time as or a short time later than the earlier amounts) often are credited to the same taxpayer's account by initiating the entry with the words: ὁ αὐτός. The geometria and naubion tax payments appended to the regular garden tax sequence may also have the taxpayer's name listed again to introduce them.
If the geometria was paid on the $^{3}/_{5}$ aroura which produced the sequence preceding this line, it would have totalled for garden land for the year 15 drachmas (additional charges at $^{1}/_{16}$). This tax was typically paid in two installments, each about half of the annual amount due (see PMich VI 383, p. 68).

7 At an annual rate of 2 obols per aroura, this payment of naubion tax on the katoikoi would have been paid for $2^{1}/_{4}$ arouras. Additional charges were calculated at $^{1}/_{10}$; exchange at $^{1}/_{60}$.

8 A slight space of about 1.5 cm separates the receipts; ἔτους δεκάτου = 146/47 A.D.

9 Pachon 7 = May 2. A Satabous is otherwise unattested as a praktor in Karanis at this time.
Presumably the same taxpayer as in the previous receipt has made payments on property for a later year.

10 ἐνάτου ἔτους = 145/46 A.D. Readings are somewhat uncertain due to extensive damage at the bottom of the papyrus. If the reading is correct, the payment appears to have been made for one aroura of garden land (taxed at 5 silver drachmas per year).

TRANSLATION: Year eight [of Emperor Caesar Titus Aelius] Hadrian Antoninus [Augustus Pius, (month and day). Paid] to Sisois and his associate collectors of money taxes, [by N.N., son of N.N., for the tax of a sixth] on garden land of the seventh year at Karanis [three] drachmas, [total 3 dr.; for the transport of olives(?) 2½ ob.; for naubion 1 ob. 6 ch.; for additional charges 4½ ob.;] for acreage tax two drachmas, total 2 dr.; for additional charges 1 ob.; for exchange 6 ch.; [...] Heras, son of Paesis, for geometria(?) [...]; for naubion tax of the katoikoi of the eighth year 4½ obols; [for additional charges 4 ch.; for exchange 2 ch.]
(2H) Year ten of Emperor Caesar [Titus Aelius Hadrian Antoninus Augustus] Pius, Pachon 7. Paid to Satabous(?) [and his associate collectors of money taxes, by N.N., son of N.N., for the tax of a sixth(?)] on garden land of the ninth [year] at Karanis five drachmas, total 5 dr. [...]

Nr. 2523 Receipt for Garden Taxes

Dionysias(?)
10.5 × 5.4 cm 154/55 A.D.

P. 21930. Broken at both sides and at the bottom with about half of each line missing. At the top is a margin of about 2 cm. The writing is small, upright, and moderately experienced. Several letters in the last seven lines are very indistinct because the ink has been rubbed off. The back of the document (writing across the fibers) has ten lines which contain a list of names (see the commentary for more information).
The papyrus is a record of payment of several installments of garden tax by Sempronius Gemellus for one or more tracts of land owned by him, perhaps in or near Dionysias (see 6 n.). The damage to the papyrus has resulted in the loss of all tax names and the amounts and dates of several installments.
From the amounts of the surviving payments and from the additional charges assessed on them, it is possible to determine the assessments for which some of these payments were made. Lines 4–5 appear to contain a normal series of payments made on ½ aroura of garden land for the 17th year of Antoninus (153/54 A.D.). Similar series of payments can be found in PMich VI 383–86; **2521,** where bibliography on the garden taxes is listed; **2522**; and **2524.**
Identification of taxes and amounts paid is difficult in lines 6–11 because of textual damage and partially illegible letter traces. The payments and additional charges in these lines seem to be inappropriate for the property taxed in lines 4–5 (½ aroura). It is possible that taxes paid for more than one piece of property owned by Gemellus are recorded in these lines. See the notes for discussion of the problems of

interpretation and suggested identifications of the taxes recorded in the lower half of the document.

[ἔτο]υς ὀκτωκαιδεκ̣ά̣του Αὐτ[οκράτορος Καίσαρος Τίτου]
[Αἰλίο]υ Ἁδ̣ρ̣ιανοῦ Ἀντωνείν[ου Σεβαστοῦ Εὐσεβοῦς, (month)]
[(day)]‾.διέγρ(αψε) Πρωτίωνι καὶ (μετόχοις) [πράκ(τορσιν) ἀργ(υρικῶν) (place?)]
[Σε]μπρώνι̣ο̣ς Γέμελλος Ἀγ̣[- N.N. πα(ραδείσου) ιζ (ἔτους) ἀπο(μοίρας) (place?)]
5 [δραχ(μὰς)] δύ[ο (τριώβολον),] (γίνονται) (δραχμαὶ) β (τριώβολον), ν(αυβίου) (ὀβολὸν) (ἡμιωβέλιον), π[ρο(σδιαγραφομένων) (τριώβολον) (δίχαλκον), ἐπ(αρουρίου) (δραχμὴν) μίαν (τετρώβολον), (γίν.) (δρ.) α (τετρώβ.), προ(σδιαγραφομένων) (ἡμιωβέλιον) (δίχαλκον), κολ(λύβου) (ἡμιωβέλιον)]
[....]‾..[.] .... ης Διονυ(σιάδος?) ..π̣ε[ ]
[......] πρ̣[ο(σδιαγραφομένων)] (ὀβολὸν) (ἡμιωβέλιον) (δίχαλκον) ὁ αὐ[τὸς (tax)]
[δραχ(μὰς) τ]ρεῖ[ς] (διώβολον), (γίν.) (δρ.) γ (διωβ.) .. [(tax)]
[δραχ(μὰς) δύο (τετρώβολον),] (γίν.) (δρ.) β̣ (τ̣ε̣τ̣ρ̣ώ̣β.) π[ρο(σδιαγραφομένων)] (ὀ̣β̣ο̣λ̣ὸ̣ν̣) (δίχαλκον) κ̣[ολ(λύβου?) (amount)]
10 [......] προ̣(σδιαγραφομένων) (ἡμιωβέλιον) (δίχαλκον) [...] .[...]ε .[ ]
[........]..[ ]
. . . .

3 καῑ = καὶ (μετόχοις) 5 / = (γίνονται); ∫ = (δραχμαί); Ր = (τριώβολον); — = (ὀβολόν); ο/ = (ἡμιωβέλιον) 7 — = (ὀβολόν); ο/ = (ἡμιωβέλιον); X° = (δίχαλκον) 8 = = (διώβολον); / = (γίνονται); ∫ = (δραχμαί) 9 / = (γίνονται); ∫ = (δραχμαί); Ρ = (τετρώβολον); — = (ὀβολόν); X° = (δίχαλκον) 10 ο/ = (ἡμιωβέλιον); X° = (δίχαλκον)

3 Only the horizontal stroke indicating numeral survives to show that the date appeared at the beginning of this line. The praktor Protion is otherwise unattested.
καὶ (μετόχοις). The papyrus has καῑ. See PMich VI 385.36 n. and the additional references there. The praktor's title may also have included the name of the village where Gemellus' property was located or taxed.
4 A Sempronius Gemellus is attested in other documents from this same period, but a positive identification is difficult to make. See BGU I 239 recto; II 558; and II 666. The letters following his name are either αγ̣[ ] or αμ̣[ ].
4–5 The restorations are merely illustrative and have been suggested by the amounts recorded in line 5. Actual amounts of the restored payments may have varied by a few chalkoi, since sums which resulted in odd amounts of chalkoi were rounded off. See Youtie, TAPA 69 (1938) 77ff. The amounts preserved for ἀπόμοιρα παραδείσου and for ναύβιον are exactly the assessments due for ½ aroura of garden land.
Normally payments were made for apomoira in the year following the assessment (see PMich VI 383, p. 67, and **2521.** 3 n.). Hence the 17th year has been restored.

6ff. Textual damage makes interpretation of the remaining lines difficult. At least three entries for προσδιαγραφόμενα appear, but not all of the amounts seem to be calculated on the same basis (i.e., 1/2 aroura) as the assessments of line 5. Perhaps Gemellus owned and paid taxes on more than one plot of garden land.

6 Several letters survive, but the intent of the line is obscure. Above the first letter traces is a horizontal stroke, indicating either abbreviation, number, or date. The combination Διονυ- could be taken as a personal name or as the village name. If the latter, perhaps the preceding words are τ̣[ῆ]ς κ̣ώμ̣ης followed by an abbreviated Διονυ(σιάδος), in which the slightly raised upsilon signals abbreviation. If Dionysias is correctly read here, the following information (lost with the end of the line) probably was a record of taxes paid on a different plot from that of lines 5–6.

7 The additional charges, followed by ὁ αὐ[τὸς ...], seem to be the last of a series of amounts. Frequently, the final entry is an assessment for geometria. If geometria, the area of the land was about 1/4 1/8 aroura (9 silver drachmas, paid in two installments, each totalling 4 drachmas 3 obols). If, on the other hand, the additional charges belong to a payment of ἐπαρούριον, the payment would have been about 3 drachmas 4 obols (for approximately 1/2 1/16 aroura). Payments for ἐπαρούριον, however, are usually followed by both additional charges and by an assessment for exchange (κόλλυβος).

ὁ αὐ[τὸς ... begins another series of payments (for different property or for another year?).

8 The amount ̣could be for ἐπαρούριον on 1/2 aroura or for ἀπόμοιρα on about 2/3 aroura. One expects either ναύβιον or προσδιαγραφόμενα following the amount, but the first letter looks more like gamma than pi or nu.

9 2 drachmas 4 obols is approximately the amount of ἐπαρούριον due on 4/10 (i.e., 1/5 1/5) aroura.

10–11 Additional charges have been assessed on perhaps yet another series of payments for other property.

verso: The back of the papyrus has ten lines of names written across the fibers. Perhaps a dekania list (see PRyl II 196.6–9 n.; OMRO 45 (1964) 80; JARCE 14 (1977) 72–77; ZPE 41 (1981) 257–59). Each line has a single name (nominative case) or a name followed by father's name (genitive case). Among legible names are: 1 -]ιvο̣ς Νωνι(̣); 2 [Π]τολε(μαῖος?) Ζωσί(μου); 3 [Π]τολε(μαῖος?) Πεν̣κ̣υ̣σ̣( ); 4 -]. νης; 5 [Β]όττος or [Κ]όττος; 6 [Σ]τατιανός or [Τ]ατιανός, although other possibilities exist for restoration; 7 [Π]τολε(μαῖος?) Σωκρ(άτου); 8 [.]. ρ( ) Διοσκόρου; 9 [Σ]ωκράτης; 10 [Σ]αβεῖνος Π̣τολ(εμαίου?)

TRANSLATION: Year eighteen of Emperor [Caesar Titus Aelius] Hadrian Antoninus [Augustus Pius, (month and day).] Paid to Protion and his associate [collectors of money taxes at (plac̣e?)] by Sempronius Gemellus, son of An[- for the apomoira on garden land of the 17th year at (place?)] two [drachmas 3 obols,] total 2 dr. 3 ob.; for naubion 1 ob. 4 ch.; for additional charges [3 ob. 2 ch.; for acreage tax one drachma 4 obols, total 1 dr. 4 ob.; for additional charges 6 ch.; for exchange 4 ch. ...] ... [...] for additional charges 1 ob. 6 ch. The same [... for (tax)] three drachmas 2 obols, total 3 dr. 2 ob. ... [for (tax) two drachmas 4 obols,] total 2 dr. 4 ob.; for additional charges 1 ob. 2 ch.; [for exchange(?) (amount?) ...] for additional charges 6 ch. [...] ...

Nr. 2524 Receipt for Garden Taxes

Karanis
10 × 3.5 cm 179/80 A.D.

P. 25511. Broken at both sides, with top and bottom margins of about 3 cm. The writing of this dark brown papyrus is a slanted, average-sized, experienced cursive. There is no writing on the back.

Partially preserved on the papyrus is what appears to be a normal land tax sequence for 1/3 aroura of vine land in Karanis. The names of the taxpayer and tax collector have been lost, but the amounts recorded and their relationships to one another enable us to determine the size and type of land for which taxes have been assessed and paid.

For the apomoira and its associated charges, see **2521** and the references listed there. Unlike **2521–2523**, which record tax payments for garden land, **2524** lists payments for tax on vine land, which was assessed at an apomoira rate of 10 silver drachmas per aroura per year (garden land at 5 silver drachmas), at an acreage rate of 6 silver drachmas 4 obols per year (garden land at 3 silver drachmas 2 obols), and at 50 silver drachmas per aroura per year for geometria (garden land at 25 silver drachmas). Other assessments were made at the same rates for both types of land.

Payments included in the last two lines (6–7) may have been for land taxes due on another piece of property, or they may have been partial payments of taxes for which earlier payments had been made. See the notes on these lines for a discussion of the problems of interpretation.

[(ἔτους) κ Αὐρηλ(ίων) Ἀντων(ίνου) καὶ Λουκ]ίου Κ̣ομόδου [Ἀντωνίνου
Καισάρων τῶν κυρίων, (month and day).]
[διέγρ(αψεν) N.N. καὶ μετό]χ̣(οις) πρ(άκτορσιν) ἀργ̣(υρικῶν) Κ̣α̣ρ(ανίδος)
[N.N., son of N.N.,]
[ἀμπέλου ἐννεακαι]δ̣εκάτου (ἔτους) ἀ̣πο̣μ̣(οίρας) [δραχ(μὰς) τρεῖς (διώβολον) (ἡμιωβέλιον), (γίνονται) (δραχμαὶ) γ (διώβολον) (ἡμιωβέλιον),]
[ν(αυβίου) (ὀβολόν), π(ροσδιαγραφομένων) (τετρώβολον) (δίχαλκον),
ἐπ(αρουρίου) δραχ(μὰς)] δύο (ὀβολὸν) (ἡμιωβέλιον) (δίχαλκον), (γίν.)
(δρ.) β (ὀβ.) [(ἡμιωβ.) (δίχαλκον), π(ροσδιαγραφομένων) (ὀβολόν),
κολ(λύβου) (ἡμιωβέλιον) (δίχαλκον),]
5 [γεω(μετρίας) κ (ἔτους) δραχ(μὰς) ὀκτ]ώ, (γίν.) (δρ.) η, π(ρ̣οσδιαγραφομένων) (τριώβολον), ν(αυβίου) κ[(ατ)οί(κων) (amount), π(ροσδιαγραφομένων) (amount), κολ(λύβου) (amount).]
[ὁ α(ὐτὸς?) διὰ τοῦ α(ὐτοῦ?) (name of tax) τοῦ εἰ]κοστοῦ (ἔτους) (πεντώβολον), π̣(ροσδιαγραφομένων) (ὀβολόν), κ̣[ολ(λύβου?) (δίχαλκον),]
[(name of tax) κα(?) (ἔτους)] (δραχμὰς) τέσσαρες (ἡμιωβέλιον), (γίν.) [(δρ.)
δ (ἡμιωβέλιον), π(ροσδιαγραφομένων) (amount),]

1 Κομμόδου 3 ʃ = (ἔτους) 4 — = (ὀβολόν); ɔ/ = (ἡμιωβέλιον); X = (δίχαλκον); / = (γίνονται); ʃ = (δραχμαί) 5 / = (γίνονται); ʃ = (δραχμαί); Ր = (τριώβολον) 6 ʃ = (ἔτους); Ꝑ = (πεντώβολον); — = (ὀβολόν) 7 ʃ = (δραχμάς); ɔ/ = (ἡμιωβέλιον); / = (γίνονται)

1 Year 20, because these land taxes and associated charges were normally paid in the year following the assessment (see **2521**.3 n.; **2522**; and PMich VI 383, p. 67). Further discussion of the date can be found in 3 n. below. The 20th year of Marcus Aurelius and Commodus was 179/80 A.D.

3 [ἐννεακαι]δεκάτου has been restored, because line 6 appears to append additional tax payments due from the taxpayer in the same twentieth year as the land taxes of lines 1–5 (but the land taxes were assessed in the 19th year; see 1 n.).

3–4 The amounts restored for apomoira and naubion are those due for $^{1}/_{3}$ aroura of vine land, the area of land which would have produced the acreage tax of 2 drachmas $1^{3}/_{4}$ obols in line 4. The apomoira on vine land was 10 drachmas per year; the naubion, 3 obols per year. Additional charges for the two were assessed at $^{1}/_{5}$ of their total.
That the assessment was made for $^{1}/_{3}$ aroura of vine land can be determined from the extant amounts in this line (acreage tax at 6 drachmas 4 obols per year) and in line 5, where the relationship between tax and additonal charges ($^{1}/_{16}$) identifies the payment as a geometria installment of half the annual amount due for $^{1}/_{3}$ aroura of vine land.
Additional charges for acreage tax were assessed at $^{1}/_{13}$ of the amount due.
The payment for exchange is $^{1}/_{60}$ of the total of all charges preceding it.

5 The geometria on vine land was 50 drachmas per aroura per year, and normally the assessment was paid in two installments (see PMich VI 383, p. 68). 8 drachmas is half of the 16 drachmas due for the $^{1}/_{3}$ aroura of vine land. Additional charges were assessed at $^{1}/_{16}$ of the amount paid.
Amounts have been lost for the naubion tax on the katoikoi and its associated charges. The regular assessment was 2 obols per aroura, with additional charges paid at $^{1}/_{10}$ and exchange at $^{1}/_{60}$.

6–7 Without the names of the taxes, it is difficult to determine exactly the purpose for which these payments were made. The additional charge of 1 obol on a 5 obol payment perhaps indicates that another payment for apomoira or naubion has been made (for both the additional charge was $^{1}/_{5}$). If naubion tax, the payment would be the amount due annually on $1^{2}/_{3}$ arouras; if apomoira, the payment would be proper for $^{1}/_{12}$ aroura of vine land or $^{1}/_{6}$ aroura of garden land. An assessment for vine land is perhaps more likely for $^{1}/_{12}$ aroura, because the payment recorded in line 7 is exactly the annual sum of geometria due for $^{1}/_{12}$ aroura of vine land. For some reason, the total amount due for the year may have been remitted in the one payment.

TRANSLATION: [Year 20 of Aurelii Antoninus and] Lucius Commodus [Antoninus Caesars the lords, (month and day). Paid to N.N. and] his associate collectors of money taxes at Karanis [by N.N., son of N.N.,] for the apomoira [on vine land of the nine]teenth year [three drachmas $2^{1}/_{2}$ obols, total 3 dr. $2^{1}/_{2}$ ob.; for naubion 1 ob.; for additional charges 4 ob. 2 ch.; for acreage tax] two [drachmas] $1^{3}/_{4}$ obols, total 2 dr. 1 [$^{3}/_{4}$] ob.; [for additional charges 1 ob.; for exchange $^{3}/_{4}$ ob.; for geometria of the 20th year] eight [drachmas,] total 8 dr.; for additional charges 3 ob.; for naubion tax on the katoikoi [(amount); for additional charges (amount); for exchange (amount). The same taxpayer(?) through the same collector(?) for (name of tax)] of the twentieth year 5 ob.; for additional charges 1 ob.; for exchange(?) [2 ch.(?); ... for (name of tax) of the 21st(?) year] four drachmas 4 chalkoi, total [4 dr. 4 ch.; for additonal charges (amount) ....]

Nr. 2525 Receipts for Naubion Katoikon and Arithmetikon Katoikon

Herakleia
12 × 45 cm — 83–85 A.D.

P. 21892. Broken at the left side, with a bottom margin of about 3 cm (under column ii) to 6.5 cm (under column iv) and a blank space at the right of about 5 cm. The writing of this medium light brown papyrus is an upright, average to large-sized, experienced cursive in all three hands. There is no writing on the back.

The four columns record payments of taxes for the third and fourth years of Domitian by two taxpayers of Herakleia. In column i, Apynchis, son of Tesenouphis, is credited with payment of 1075 copper drachmas for the naubion tax on the katoikoi for this third year; and Tabous, daughter of Tesies, with 400 copper drachmas for the same tax for the same third year. In column iii, Apynchis is credited with an identical payment of the same tax for the fourth year, while column iv has a record of Tabous' 400 copper drachma payment for naubion tax also for the fourth year.

The additional charges are, for Apynchis, 110 copper drachmas, or $^{1}/_{10}$ of the tax paid, and, for Tabous, 40 copper drachmas, also $^{1}/_{10}$ of the tax paid. Apynchis has paid 20 copper drachmas for exchange, while Tabous has paid only 10 copper drachmas (see notes for discussion of these rates).

In column ii, the same two taxpayers are credited with payments of the arithmetikon of the katoikoi for the third year, Apynchis at a rate of 28 drachmas 3 obols, and Tabous at a rate of 16 drachmas. The payments are accompanied by additional charges of $6^{1}/_{4}$ % and by a receipt fee of 3 obols.

Both the naubion katoikon and the arithmetikon katoikon are well attested in extant documents and have been discussed and catalogued by Wallace, Taxation 59–61 (see also p. 380 n. 63 for the naubion) and 176–80 (see also p. 430 n. 30 for the arithmetikon).

The naubion katoikon was assessed at a rate of 100 copper drachmas per aroura, with additional charges calculated at 10 per cent. Discussion of the rates can be found in Wallace (p. 60); PTebt II, appendix I; and PRyl II 192, 192 (a), and 192 (b). Apynchis, therefore, pays tax on $10^{3}/_{4}$ arouras of katoikic land, while Tabous' assessment has been made on 4 arouras. Payments were made, according to Wallace (p. 60), in lieu of personal service for maintenance of the dikes and canals. Receipts to be added to Wallace's list include: SB VI 8982 and 9540; PCollYoutie I 38; and **2525**, **2526**, and **2527**.

The arithmetikon katoikon was paid annually at a fixed rate, with amounts of 16 drachmas (the amount paid by Tabous), 16 drachmas $1^{1}/_{2}$ obols, and 28 drach-

mas 3 obols (paid by Apynchis) frequently attested. A convenient summary of the interpretations of this tax offered by Wallace (pp. 176–80), Wilcken (Ostraka I 351), and Woess (Untersuchungen = Münchener Beiträge VI 91–92) can be found in Préaux's article in CÉ 15 (1940) 286–89 (the document published there = SB VI 8982). According to Woess, the tax was used to defray expenses of keeping katoikic census lists up-to-date. Paid as a capitation tax by owners of katoikic land, according to Wallace and Préaux, it not only provided revenue for maintenance of katoikic records; it also served as a tax on ownership of that katoikic land. To Wallace's list should be added: PCol 1 verso 1b and verso 6.1–26; PFamTebt 39; SB VI 8982; PStrassb 545; PCollYoutie I 38 (lines 4–5 should be corrected to read: Στοτοη( ) Ἀπ̣[ύ]γχεως ἀρ(ιθμητικοῦ) [κ(ατ)οί(κων) ...] / Ἡρακλείας̣ εἴκοσι ὀκ[τὼ ...]); **2525**; **2527** (?); **2528**; and **2529**.

column i

[ἔτους τρίτου Αὐτο]κρ̣[άτορος Καίσαρο]ς
[Δο]μ̣(ιτιανοῦ) Σεβ(αστοῦ) Γ[ερμ(ανικοῦ),] Φ̣αρμοῦ(θι) κς η̅.
[Ἀ]πύγχ(ις) Τεσε⟨νοῦ⟩φις να(υβίου) κ(ατ)οί(κων) τρίτο(υ) (ἔτους)
[Ἡ]ρ̣ακ(λείας) τῆ(ς) Θεμ(ίστου μερίδος) χα̣λ̣κ̣οῦ (δραχμὰς) Ἀοε,
5 πρ̣(οσδιαγραφομένων) χ̣(αλκοῦ) ρ̣ι̣, κο(λλύβου) χ(αλκοῦ) κ
[Τ]α̣βοῦς Τε̣σ̣[ιή]ους̣ να(υβίου) κ(ατ)οί(κων) τρίτο(υ) (ἔτους)
[Ἡ]ρακ̣(λείας) τῆ(ς) Θεμ(ίστου μερίδος) χ(αλκοῦ) υ̣, [π]ρ(οσδιαγραφομένων) χ(αλκοῦ) μ, [κο(λλύβου)] χ(αλκοῦ) ι

column ii

(2H) ἔτους τρίτ(ου) Αὐτοκράτορος Καίσαρος Δομ(ιτιανοῦ)
Σεβ(αστοῦ) Γερμανικοῦ, Φαρμ(οῦθι) κς̅ η̅.
Ἀπύγχ(ις) Τεσε⟨νού⟩φ(εως) ἀρ(ιθμητικοῦ) κ(ατ)οί(κων) Ἡρακ(λείας)
Θεμ(ίστου μερίδος) τρίτο(υ) (ἔτους) (δραχμὰς) εἴκοσι [ὀ]κτὼ (τριώβολον),
5 (γίνονται) ⟨(δραχμαὶ)⟩ κη (τριώβολον), π̣(ροσδιαγραφομένων) α (πεντώβολον), σ(υμβολικοῦ) (τριώβολον)
καὶ Ταβοῦς Τεσιήους ἀ̣ρ̣(ιθμητικοῦ) κ(ατ)οί(κων) Ἡρακ(λείας)
Θεμί(στου μερίδος) τρίτο(υ) (ἔτους) (δραχμὰς) δεκαέξ, (γίν.) ⟨(δρ.)⟩ ις .( ),
π̣(ροσδιαγραφομένων) α, σ̣(υμβολικοῦ) (τριώβολον)

column iii

(3H) ἔτους δ Αὐτοκ̣ρ̣ά̣τ̣ο̣ρ̣ο̣ς Καίσαρος Δομ(ιτιανοῦ) Σεβ(αστοῦ)
Γερμ(ανικοῦ), Γερμ(ανικείου) ιε̅ θ̣̅.
[Ἀ]πύγχ(ις) Τεσε[ν]ούφε̣ω̣ς̣
ν̣α(υβίου) κ(ατ)οί(κων) τετάρτου (ἔτους) Ἡρακ(λείας) Θε(μίστου μερίδος)
5 χαλκοῦ (δ̣ρ̣α̣χ̣μ̣ὰ̣ς̣) Ἀ̣οε, πρ(οσδιαγραφομένων) χ(αλκοῦ) ρι, κο(λλύβου) χ(αλκοῦ) κ

column iv

ἔτους δ Αὐτοκρά(τορος) Καίσαρος Δομ(ιτιανοῦ) Σεβ(αστοῦ)
Γερμ(ανικοῦ), Γερμ(ανικείου) ι̅ε̅ θ̣̅. Ταβ̣οῦς̣
Τε̣[σιή]ους ν̣α̣(υβίου) κ(ατ)οί(κων) τετ̣[άρ]του (ἔτους)
4 Ἡρακ(λείας) Θε̣μ̣(ίστου μερίδος) χ(αλκοῦ) υ̣, π̣ρ̣(οσδιαγραφομένων) χ̣(αλκοῦ) μ̣, [κο(λλύβου)] χ(αλκοῦ) ι

passim: [symbol] = (ἔτους); [symbol] and [symbol] = κ(ατ)οί(κων)
i. 3 Τεσε⟨νού⟩φεως i. 4 [symbol] = Α; [symbol] = (δραχμάς)
ii. 4, 7 [symbol] = (δραχμάς) ii. 4, 5, 8 [symbol] = (τριώβολον)
ii. 5 [symbol] = (πεντώβολον) ii. 5, 7 [symbol] = (γίνονται)

column i

1 [ἔτους τρίτου]: see lines 3 and 6. Domitian's third year fell in 83/84 A.D.

2 Pharmouthi 26 8. For the meaning of this type of date, see Schuman, CÉ 38 (1963) 306–14. Apynchis has made payment to a collector on Pharmouthi 8 (= April 3) and has exchanged the receipt issued by the collector for one at the bank on Pharmouthi 26 (= April 21). Similar dates can be found in ii. 2; iii. 2; and iv. 2. Cf. also **2533**.5 n.

3 Apynchis, son of Tesenouphis, is otherwise unattested. His relationship to Tabous, daughter of Tesies, with whom he is associated in these receipts (i. 6; ii. 6; and iv. 2–3) is undefined and uncertain. Perhaps they were husband and wife.

4 The payments are for $10^3/_4$ arouras of katoikic land (100 copper drachmas per aroura). Additional charges were assessed at 10 per cent (107.5 rounded to the nearest multiple of 5 = 110), and exchange was calculated at $^1/_{60}$ (19.75 rounded to the nearest multiple of 5 = 20).

6 For a Tabous, daughter of Tesies, see also BGU I 226 and III 829.

7 The payments have been made for 4 arouras (each at 100 copper drachmas). Additional charges at 10 per cent = 40 copper drachmas; exchange at $^1/_{60}$ = 10 (7.33 rounded to the nearest multiple of 5) copper drachmas.

column ii

2 Pharmouthi 26 8: see col. i. 2.

3–8 It is not clear why the two taxpayers have been assessed at different rates for the arithmetikon of the katoikoi. Both rates are attested (see Wallace, Taxation 177), but not in the same receipt. Wallace (p. 177) asserts that they were not assessed ad aruram, but has no compelling evidence for his suggestion that they were assessed per capita. As he states (p. 177): "It is possible that the slight variation in the rate of the tax depended upon the size of the holdings of each man, even though the tax was not assessed ad aruram, but this cannot be proved without further evidence." Unfortunately, the variation in our text between 28 drachmas 3 obols and 16 drachmas is not slight, pace Wallace; but the variation does indicate clearly that the rates were not ad aruram.
Additional charges were assessed at $6^1/_4$ per cent; the standard receipt fee was 3 obols.

7 Following (γίνονται) ις (and perhaps δεκαέξ) is a curved stroke which may be a composite of the symbols for 1 obol 4 chalkoi ([symbol] or [symbol]), an amount often added to the 16 drachmas (see Wallace 177).

column iii

1 Domitian's fourth year fell in 84/85 A.D.

2 Germanikeios 15 9. See col. i. 2 for the meaning of the two dates. Germanikeios 15 (or Thoth 15) = September 12 (the date on which the receipt was exchanged) and Germani-

keios 9 = September 6 (the date of payment to the tax collector). For the month, see K. Scott, "Greek and Roman Honorific Months," YCS 2 (1931) 241–63. Cf. **2533.**7 n. and **2549.**10 n.

TRANSLATION: column i: [The third year] of Emperor [Caesar] Domitian Augustus Germanicus, Pharmouthi 26 8. Apynchis, son of Tesenouphis, for the naubion tax on the katoikoi of the third year at Herakleia in the division of Themistos 1075 copper drachmas; for additional charges 110 copper ⟨dr.⟩; for exchange 20 copper ⟨dr.⟩.
Tabous, daughter of Tesies, for the naubion tax on the katoikoi of the third year at Herakleia in the division of Themistos 400 copper ⟨dr.⟩ for additional charges 40 copper ⟨dr.⟩; [for exchange] 10 copper ⟨dr.⟩.
column ii: (2H) The third year of Emperor Caesar Domitian Augustus Germanicus, Pharmouthi 26 8. Apynchis, son of Tesenouphis, for the arithmetikon of the katoikoi at Herakleia in the division of Themistos for the third year twenty-eight drachmas 3 obols, total 28 ⟨dr.⟩ 3 ob.; for additional charges 1 ⟨dr.⟩ 5 ob.; for the receipt 3 ob.
And Tabous, daughter of Tesies, for the arithmetikon of the katoikoi at Herakleia in the division of Themistos for the third year sixteen drachmas, total 16 ⟨dr.⟩; for additional charges 1 ⟨dr.⟩; for the receipt 3 ob.
column iii: (3H) Year 4 of Emperor Caesar Domitian Augustus Germanicus, Germanikeios 15 9. Apynchis, son of Tesenouphis, for the naubion tax on the katoikoi of the fourth year at Herakleia in the division of Themistos 1075 copper dr.; for additional charges 110 copper ⟨dr.⟩; for exchange 20 copper ⟨dr.⟩.
column iv: Year 4 of Emperor Caesar Domitian Augustus Germanicus, Germanikeios 15 9. Tabous, daughter of Tesies, for the naubion tax on the katoikoi of the fourth year at Herakleia in the division of Themistos 400 copper ⟨dr.⟩; for additional charges 40 copper ⟨dr.⟩; [for exchange] 10 copper ⟨dr.⟩.

Nr. 2526 Receipt for Naubion Katoikon

Bacchias
12.4 × 9.2 cm 98/99 A.D.

P. 21938. Broken at the right side with about a third of each line missing. At the top, bottom, and left side is a space of about 2 cm. Between line 4 and line 5, there is a space of 1.5 cm. The writing is a small, upright, and experienced cursive, in which several letters merge and share the same strokes. There is no writing on the back.
The papyrus contains two receipts issued at Bacchias to Hermas, son of Dionysios, for the naubion tax on the katoikoi. The receipts were issued in successive years, but the amount paid decreases by over a half in the second year of payment, if the assessments were made on the same property (525 copper drachmas in the first

year; 250 copper drachmas in the second year). For possible explanation of the variance in amounts, see 8 n.
Receipts for the naubion katoikon are numerous, and the basis for assessment of the tax and its additional charges is well known. For each aroura of land, the assessment was 100 copper drachmas, for which additional charges of 1/10 were normally paid. In the first year, therefore, Hermas paid naubion tax for 5 1/4 arouras, whereas the payment of the second year was for only 2 1/2 arouras. For the tax and its assessment, see Wallace, Taxation 60; PTebt II, appendix I; PRyl II 192, 192 (a), and 192 (b); and **2525.**

ἔτους πρώτου Αὐτοκρά[τορος]
Καίσαρος Τραιανοῦ Σεβαστ[οῦ, (month and day). διέγρ(αψεν) N.N. καὶ μετόχ(οις)]
π̣ράκ(τορσιν) Ἑρμᾶς Διονυ̣σ̣[ίου ναυβ(ίου) κατ(οίκων) τοῦ αὐτοῦ (ἔτους)]
Βακχ(ιάδος) χ(αλκοῦ) φκε, π̣ρ(οσδιαγραφομένων) χ(αλκοῦ) νε, κ(ολλύβου) χ(αλκοῦ) [ι]
space of about 1.5 cm
5 ἔτους β Αὐτοκράτορος Κ̣[αίσαρος]
Τραιανοῦ Σεβ[αστοῦ, (month and day). διέγρ(αψεν) N.N. καὶ μετόχ(οις) πράκ(τορσιν)]
Ἑρμᾶς Διονυ̣[σ]ί̣[ου ναυβ(ίου) κατ(οίκων) τοῦ αὐτοῦ (ἔτο̣υς) Βακχ(ιάδος)]
χ(αλκοῦ) Σν, π̣ρ(οσδιαγραφομένων) χ(αλκοῦ) κε, κ(ολλύβου) χ(αλκοῦ) ε

5, 8 [sign] = πρ(οσδιαγραφομένων); [sign] = κ(ολλύβου) χ(αλκοῦ)

1 Trajan's first year was 98 A.D.
3 A Hermas, son of Dionysios, from Bacchias is attested in BGU III 986 (117–38 A.D.), which records the sale of a calf.
3–4 The tax designation has been restored from similar naubion receipts on the basis of the amounts listed in line 4. At a rate of 100 copper drachmas per aroura, Hermas' payment of 525 copper drachmas would have been the assessment for 5 1/4 arouras. That ναύβιον κατοίκων, not ἐναφεσίων, was the tax paid by Hermas is indicated by the amount charged for προσδιαγραφόμενα. As Wallace, Taxation 60 and PTebt II, appendix I, show, the additional charges on κατοίκων were 1/10 of the total, while the charges on ἐναφεσίων were 1/5. 10 per cent of 525 is exactly 52.5 copper drachmas, but, since the unit of calculation in copper drachmas was 5 (see PTebt I, p. 593), the 52.5 was rounded off to 55. The abbreviation for προσδιαγραφόμενα here and in line 8 is a horizontal stroke (for pi) which terminates in a vertical stroke (for rho).
κ(ολλύβου) is not the normal abbreviation (more frequently κολ- and less frequently κο-). In this series of letters or amounts which have been written in a very rapid cursive, there is no danger of misinterpreting the κ( ), and this perhaps accounts for the unusual abbreviation. The kappa merges with the chi, but its form is unmistakably that of this scribe's kappa (as in Αὐτοκράτορος of lines 1 and 5 and in Καίσαρος of line 2).
5 copper drachmas is the least amount which can be charged for exchange. For the rule that 5–300 copper drachmas were subject to an exchange at 5 drachmas; 305–500 at 10 drachmas; 605–900 at 15 drachmas; etc., see PRyl II 192.10 n. By this rule, the total of 580 copper drachmas of our first receipt would have been assessed 10 copper drachmas for exchange.

5 Year 2 of Trajan was 98/99 A.D.
6–7 For restorations, see lines 2–4.
8 In this receipt of Trajan's second year, the payment is less than half the amount paid in the previous year. 250 copper drachmas would be the assessment for 2 1/2 arouras (compared with 5 1/4 arouras in the previous year). No explanation is given in the receipts, but it can be assumed that either Hermas has sold some of the land, or the property is different from that of the earlier receipt, or this is only a partial payment of the total owed by Hermas. The additional charges are exactly 10 per cent (25 copper drachmas) of the assessment, and the payment for exchange is the minimum due (5 copper drachmas, an amount assessed on totals from 5 to 300 copper drachmas; see 4 n.).
Receipts for naubion frequently have a charge for the receipt (συμβολικοῦ) following κολλύβου, but there is no sign of that assessment in line 8 where an empty space of about 1 cm follows the last letter.

TRANSLATION: The first year of Emperor Caesar Trajan Augustus, [(month and day). Paid to N.N. and his associate] tax collectors by Hermas, son of Dionysios, [for the naubion tax on the katoikoi of the same year] at Bacchias 525 copper ⟨drachmas⟩; for additional charges 55 copper ⟨dr.⟩; for exchange [10] copper ⟨dr.⟩.
Year 2 of Emperor Caesar Trajan Augustus, [(month and day). Paid to N.N. and his associate tax collectors] by Hermas, son of Dionysios, [for the naubion tax on the katoikoi of the same year at Bacchias] 250 copper ⟨dr.⟩; for additional charges 25 copper ⟨dr.⟩; for exchange 5 copper ⟨dr.⟩.

Nr. 2527 Receipt for Naubion(?)

Karanis
11.4 × 9.5 cm 106–17 A.D.

P. 25539v. Writing across the fibers. Broken at the left side, with margins of 2.8 cm at the top, 5.5 cm at the right, and 4.7 cm at the bottom. The writing of this light brown papyrus is a small, upright, moderately-experienced cursive, in which letters tend to be separated from each other. On the back (writing along the fibers) is a receipt issued to the same taxpayer named in this receipt. See **2534**.
Extensive damage prevents us from positively identifying tax and amount of payment. See 4 n. for the possibility that Herakles, son of Onnophris, a resident of Karanis (cf. **2534**), has been credited with payment of the naubion tax on the katoikoi (for three arouras?). For this tax, see **2525** and the references cited there.

[ἔτους (number) Αὐτοκράτο]ρος Καίσαρος
[Νέρουα Τραιανοῦ Σεβαστοῦ Γ]ερμανικοῦ
[Δακικοῦ, (month and day). διέγρ(αψεν) Ἡρ]ạκλῆς Ὀννώ(φρεως)
[± 20 ἀρο]ụρῶν τριῶν
5 [± 20 Ὀνν]ῶφρις Ὀννώ(φρεως)

[± 20] ὁμοίως ὑπ(ὲρ) ἀρọ(υρῶν)
[± 20] .. Μεσορὴ λ¯ ὁμ`οί´(ως)
[± 20]

1–3 The imperial name can be restored from the receipt recorded on the back (along the fibers) and also issued to Herakles, the son of Onnophris. See **2534.** Since that receipt was dated in the second decade of Trajan's reign, it is likely that this receipt also would be dated within that period. **2534** and SB VI 9620 (2) of 106 A.D., a sitologos receipt issued to Herakles, indicate that his grandfather was Herakleos and his mother was Asklep(ias?).
4 [ἀρο]ụρῶν τριῶν. Only the upper right curve of an upsilon survives. This may have been an entry for payment of the naubion tax which was assessed ad aruram. Most receipts, however, do not indicate specifically how many arouras were taxed. Another assessment, therefore, may have been recorded in this line.
5 Another year and tax name at the beginning of the line? Is Onnophris Herakles' brother?
6 Perhaps the name of the tax was given at the beginning of the line.
7 Mesore 30 = August 23.

TRANSLATION: [Year (number)] of Emperor Caesar [Nerva Trajan Augustus] Germanicus [Dacicus, (month and day). Paid by] Herakles, son of Onnophris, [for (name of tax?)] for three arouras [(amount?). Paid(?)] by Onnophris, son of Onnophris, [...] likewise for [(number)] arouras(?) [...] Mesore 30 likewise [...]

Nr. 2528 Receipt for Arithmetikon Katoikon and Another Unidentified Tax

Arsinoite Nome
15.3 × 7.5 cm 155/56 A.D.

P. 21932. Parts of two columns of receipts, with the first column having only a few letters at the ends of the lines. The right side and bottom of column ii have been broken off. Both hands of column ii are small and experienced; the second hand of this light brown papyrus is more slanted and cursive than the first. There is no writing on the back.
The first receipt is a record of payments for taxes of which the names have not survived. If the additional charges of 4 1/2 obols in line 5 are 6 1/4 per cent (see Wallace, Taxation 324–30), the first payment may have been 12 drachmas, an amount frequently paid as a partial installment of the syntaximon (for this tax, see below pp. 155–59).
The second payment of 16 drachmas 1 1/2 obols probably was for arithmetikon katoikon, for this amount as an annual payment is frequently attested in extant receipts for this tax. For discussion, bibliography, and listing of other receipts for the arithmetikon katoikon, see the introductions to **2525** and **2529.**

column ii
ἔτους ἐνν[εακαιδεκάτου Αὐτοκράτορος Καίσαρος Τίτου]
Αἰλίου Ἁ[δριανοῦ Ἀντωνίνου Σεβαστοῦ Εὐσεβοῦς, (month)]
ιθ. διέγρα(ψεν) [N.N. καὶ μετόχ(οις) πράκ(τορσιν) ἀργ(υρικῶν)]
Γάιος Μηο[ύιος, son of N.N., (name of tax) (δραχμὰς) δώδεκα (?), (γίνονται) (δραχμαὶ) ιβ (?),]
5 προσ(διαγραφομένων (τετρώβολον) (ἡμιωβέλιον), κ[ἀριθ(μητικοῦ) κατ(οίκων) ιθ (ἔτους)]
(δραχμὰς) δεκαὲξ (ὀβολὸν) (ἡμιωβέλιον), [(γίν.) (δρ.) ις (ὀβ.) (ἡμιωβ.), προσ(διαγραφομένων) (δραχμὴν) μίαν (δίχαλκον)]
space of about 1.0 cm
(2H) ἔτους ιθ Αὐ[τοκράτορος Καίσαρος Τίτου Αἰλίου]
Ἀντων[ίνου Σεβαστοῦ Εὐσεβοῦς, (month and day).]
διέγρ(αψεν) [ ]
traces of 3 lines, the last the beginning of another receipt:
ἔ[τους, etc.

5 ⳨ = (τετρώβολον); ⸓ = (ἡμιωβέλιον) 6 𐅵 = (δραχμαί); — = (ὀβολόν); ⸓ = (ἡμιωβέλιον)

4 It is likely that the type of tax was designated in this line immediately before the statement of the amount paid. The restoration of the payment is based on the amount of the additional charges in line 5. If these charges were 1/16 (or 6 1/4 per cent), the amount of the payment perhaps was 12 drachmas.
A veteran named Gaius Mevius Appellas is attested in SB V 7523 (Fayum, 153 A.D.).
5 κ[ ]. This can be taken as κ[αί] followed by the listing of another month and day and by the name of the tax for which the payment which follows has been made. Another possibility is κ[ ] as the 20 + day of the same month listed in lines 2 and 3. 16 drachmas 1 1/2 obols is one of the annual rates attested for arithmetikon katoikon.
6 The entry for the tax probably was followed by the additional charges as in line 5. For the payment recorded here, the additional charges regularly were 1 drachma 2 chalkoi, plus the receipt fee.
A space of about 1 cm separates line 6 from line 7.
9 Traces of a few lines follow this line. The last, without doubt, is the beginning of yet another receipt.

TRANSLATION: Year nine[teen of Emperor Caesar Titus] Aelius Hadrian [Antoninus Augustus Pius, (month)] 19. Paid [to N.N. and his associate collectors of money taxes] by Gaius Mevius, [son of N.N., for (name of tax) twelve(?) drachmas, total 12(?) dr.;] for additional charges 4 1/2 obols [... for the arithmetikon of the katoikoi of the 19th year] sixteen drachmas 1 1/2 obols, [total 16 dr. 1 1/2 ob.; for additional charges 1 dr. 2 ch.].
Year 19 of Emperor [Caesar Titus Aelius] Antoninus [Augustus Pius, (month and day).] Paid [...] ...

Nr. 2529 Receipts for Arithmetikon Katoikon and Another Unidentified Tax

Arsinoite Nome
13.5 × 6.4 cm 159/60 and 163/64 A.D.

P. 21935. Broken at the right side and bottom with about two-thirds of each line missing. A large tear has destroyed the beginnings of lines 9 and 10 in the second receipt, and the last line (12) has also been damaged at its beginning. The light brown papyrus contains parts of two receipts written by different hands, both small, upright, and experienced. The second hand is more cursive. Traces of letters from one line of a previous column appear at the left side of the papyrus with a space of about 2 cm separating the columns. There is no writing on the back.
The first receipt is the record of payment by Tapasis for the arithmetikon katoikon of 159/60 A.D. Paid annually at a fixed rate, the amount most frequently attested in published receipts is 16 drachmas 1 1/2 obols, the amount paid by Tapasis. For the tax and other documents in which it has been attested, see **2525**.
The second receipt has suffered too much loss for confident interpretation. At least three payments were included in the receipt, perhaps partial payments for the same tax. Since, however, the amount of the first payment is missing, and the third amount is somewhat uncertain, it is perhaps best to refrain from attempts to classify the receipt.

ἔτους κγ [Αὐτοκράτορος Καίσαρος Τίτου]
Αἰλίου Ἁδρ[ιανοῦ Ἀντωνίνου Σεβαστοῦ]
Εὐσεβοῦς, [(month and day). διέγρ(αψεν) N.N. τῷ]
καὶ Εὐβού[λῳ (?) καὶ μετόχ(οις) πράκ(τορσιν) ἀργ(υρικῶν) (place?)]
5 Ταπᾶσις [daughter of N.N. ἀριθ(μητικοῦ) κατ(οίκων) κγ (ἔτους) δραχ(μὰς) δεκαὲξ (ὀβολὸν) (ἡμιωβέλιον),]
(γίνονται) (δραχμαὶ) ις (ὀβολὸν) (ἡμιωβέλιον), πρ[οσ(διαγραφομένων) (δραχμὴν) μίαν (δίχαλκον)]
space of about 2.0 cm
(2H) ἔτους τετάρ[του Αὐτοκρατόρων Καισάρων Μάρκου Αὐρηλίου]
[Ἀν]τωνίνου Σεβα[στοῦ καὶ Λουκίου Αὐρηλίου Οὐήρου Σεβαστοῦ, (month and day). διέγρ(αψεν) N.N.]
[καὶ μετ]όχ(οις) πράκ(τορσιν) [ἀργ(υρικῶν) (place?) N.N. (name of tax) τοῦ]
10 [διελ(ηλυθότος)] τρίτου (ἔτους) ἄλ(λας) (δραχμὰς) τ[(amount), (γίν.) (δρ.) (amount), (month and day)]
ἄλ(λας) (δραχμὰς) δύο (τριώβολον), (γίν.) (δρ.) β (τριώβ.), . [(month and day) (name of tax?) δραχ(μὰς) ἐννέα]
(διώβολον) (ἡμιωβέλιον), (γίν.) (δρ.) θ (διώβ.) (ἡμιωβ.), προ[σ(διαγραφομένων) (amount)]
. . . .

6 | = (γίνονται); ∫ = (δραχμαί); —— = (ὀβολόν); ⌐ = (ἡμιωβέλιον) 10 ∫ = (ἔτους); (= (δραχμάς) 11 ∫ = (δραχμάς; ∫ = (τριώβολον); | = (γίνονται); (= (δραχμαί) 12 | = (γίνονται); ∫ = (δραχμαί); == = (διώβολον); ⌐ = (ἡμιωβέλιον)

3–4 The praktor's name appeared at the end of line 3; καὶ Εὐβού̣[λῳ] may be his alias, or it may be the name of a second praktor. Line 4 probably continued with the standard formula identifying the tax officials, and it may have included the place where tax was paid. For another receipt issued by a praktor named Euboulos see **2535**.4 (122/23 A.D.). Because of the time differential, the two are probably not the same individual.

5 Tapasis' name should be followed by her father's name. She appears in no other published documents of this period. The tax has been identified and restored on the basis of the amount paid in line 6. In other receipts of this type the tax designation is followed by either the date or the place of payment.

6 1 drachma 2 chalkoi is probably the rate for the additional charges. See, e.g., SB VI 8982.5.

7–8 The imperial formula restored here does not appear elsewhere in exactly this form. The date could be either the 4th year (of Marcus Aurelius) or the 24th year (of Antoninus). Because of the τρίτου (ἔτους) of line 10, it seems best to assume that the receipt comes from the 4th year of Marcus Aurelius during the joint tenure with Verus. Repetition of Αὐτοκράτορος Καίσαρος with his name would make an already long restoration too long. If, however, the year actually is Antoninus' 4th, line 10 could be emended to read τρίτου ⟨καὶ εἰκοστοῦ⟩, and line 7 should be read τετάρ[του καὶ εἰκοστοῦ ...].

8–9 The praktor's and the taxpayer's names have been lost with the ends of these lines. Line 9 probably also identified the tax.

10 τ[ ]. The amount could be 4 or 3 drachmas or these same amounts increased by ten or twenty. Without the name of the tax, restoration is impossible.

11–12 The payments may be installments for the same tax, possibly the arithmetikon of the former receipt. The beginning of line 12 is difficult to read, because the break of the papyrus has resulted in loss of the bottom parts of several letters or symbols. Although the amount in drachmas might possibly be read as 1 (alpha), the numeral looks more like theta.

TRANSLATION: Year 23 [of Emperor Caesar Titus] Aelius Hadrian [Antoninus Augustus] Pius, [(month and day). Paid to N.N., who is] also called Euboulos(?) [and to his associate collectors of money taxes at (place?)] by Tapasis, [daughter of N.N., for the arithmetikon of the katoikoi of the 23rd year sixteen drachmas 1½ obols,] total 16 dr. 1½ ob.; for additional charges [one dr. 2 ch.].
Year four [of Emperors Caesars Marcus Aurelius] Antoninus Augustus [and Lucius Aurelius Verus Augustus, (month and day). Paid to N.N. and] his associate collectors [of money taxes at (place?) by N.N. for (name of tax) of the past] third year another [(amount)] drachmas, [total (amount) dr.; (month and day)] another two drachmas 3 obols, total 2 dr. 3 ob.; [(month and day) for (name of tax?) nine drachmas] 2½ obols, total 9 dr. 2½ ob.; for additional charges [...] ...

Nr. 2530 Receipt for Poll Tax

Memphis
5.5 × 20.6 cm — March 31, 161–69 or 176/77–80 A.D.

P. 25512. Writing across the fibers. The top left side of the papyrus has been broken off, but an upper margin of about 1.5 cm appears on the right half of the document. The lower margin is about 2.5 cm. Letters of the imperial names are upright, small, and separated from each other, while the rest of the writing is more cursive and rapidly formed. The receipt contained in this light brown papyrus may have been written by two different persons, but it is also possible that the scribe, for some reason, was more careful in recording the date than the information following it. There is no writing on the back.

Preserved in this brief document is the record of an 8 drachma payment at Memphis, the metropolis of the Memphite Nome, by N.N., the son (?) of Herieus, for a tax designated as λαογρ(αφίας) χρυσοχ(όων), a phrase which can be found in only one other document: BGU II 434, a receipt issued in Memphis to Eudaimon in 169 A.D. by a praktor whose name may have been Aphrodisios. The amount of payment made by Eudaimon has been only partially preserved. As corrected, BGU II 434 reads (see 2 n. below):

> ἔτους ἐνάτου Ἀντωνίνου καὶ Οὐήρου τῶ[ν κυρίων]
> Σεβαστῶν, Φαρμοῦθι κ̄. διαγεγρ(άφηκεν) Ἀφ[ροδισίῳ̣?]
> πράκ(τορι) ἀργ(υρικῶν) τρίτου ἀμφόδου Εὐδαίμ[ων?, son of N.N.,]
> λαογρ(αφίας) χρυσοχόω(ν) δρα[χμὰς] ὀ̣κ̣[τ]ῷ̣, (γ̣ί̣ν̣ο̣ν̣τ̣α̣ι̣) (δ̣ρ̣α̣χ̣μ̣α̣ὶ̣) η̣

It is possible that both receipts were issued to the same taxpayer, Eudaimon, son of Herieus(?), and that they both recorded an 8 drachma payment for different years of Marcus Aurelius and Verus' joint reign.

Interpretation of the function of the receipts depends upon a proper understanding of the abbreviated phrase λαογρ( ) χρυσοχ( ), or, as it appears in 434, χρυσοχόω(ν). This plural in 434 excludes λαογρ(αφούμενος) χρυσόχ(οος), a phrase which furthermore has no support in extant documents. Another interpretation appears in the corrections appended to BGU II. Wilcken suggested that the phrase identified Eudaimon as a representative who made payment for the goldsmiths: λαογρ(άφος) χρυσοχόω(ν). This, apparently, was how Reil, Gewerbe (1913) 56, understood the phrase, for he speaks of "Verbände der Edelmetallarbeiter" and of "eine Gesamthaftung der χρυσοχόοι für die λαογραφία." Unfortunately, his interpretation of the receipt as both a joint payment of poll tax by the goldsmiths and also (p. 56 n. 3) as evidence of the payment of trade tax by goldsmiths in the Roman era shows confusion and is not convincing.

The low amount of payment in our receipt (an amount, it must be remembered, was not available to Wilcken or Reil) seems more appropriate as a single taxpayer's assessment than a joint payment of either poll tax or trade tax by a guild of gold-

smiths. One must, it seems, restore λαογρ(αφίας) χρυσοχ(όων) and attempt to understand why the payment has been so designated.

In brief, the tax designation apparently indicates that this taxpayer was a goldsmith who perhaps was normally exempt from payment of poll tax because he already provided substantial revenue for the State through annual payment of the trade tax (χειρωνάξιον). He became liable, however, for some reason (insufficient tax generated by his trade?) to poll tax at a rate (8 drachmas) equivalent, it seems, to that of those in the metropolis partially exempt from the tax. For discussion of the two Berlin documents in which this tax designation is used and of the poll tax liability of those engaged in trades, see my study "Laographia and the Professional Classes in Roman Egypt" (forthcoming). For 8 drachmas as the metropolite or privileged rate for laographia in this nome, see my discussion of the Memphite receipts (forthcoming in the Proceedings of the XVII International Congress of Papyrology).

Other poll tax receipts from Memphis include: PMich inv 3244 = ZPE 38 (1980) 287–88 (141 A.D.); PVindobWorp 7 (161–66 A.D.); PStrassb 195 (174 A.D.); PCairGoodspeed 10 (180 A.D.); PLond III 845b, p. 34 (185 A.D.); PFlor I 12 (186–89 A.D.); PLond III 1216, p. 34 (192 A.D.).

[ἔτους (number) Ἀντωνίνου καὶ Οὐήρ]ου Καισάρων τῶν κυρίων
Σεβαστῶν, Φαρμ(οῦθι) ε̄. διαγεγράφ(ηκε) Δάρει τῷ καὶ Ἀπίωνι
[πράκ(τορι) ἀργ(υρικῶν) (number) ἀμφόδου N.N.] Ἑριεῦτος λαογρ(α-
φίας) χρυσοχ(όων) δ̣ραχμὰς ὀ̣κτώ, (γίνονται) (δραχμαὶ) η

2 / = (γίνονται); ∫ = (δραχμαί)

1 The exact form of the imperial title has been lost in the lacuna, along with the year of their joint rule. In BGU II 434, another receipt of this type, the date is the ninth year of Marcus Aurelius and Verus, but here Marcus Aurelius and Commodus are equally possible. In either case, the title may have included Αὐρηλίων, and the length of line would have been a few letters longer. The joint rule of Marcus Aurelius and Verus came in 161–69 A.D.; that of Marcus Aurelius and Commodus in 176/77–80 A.D.
Pharmouthi 5 = March 31.
διαγεγράφ(ηκε). The perfect tense is also used in BGU II 434 and in PCairGoodspeed 10.

1–2 Δάρει τῷ καὶ Ἀπίωνι / [πράκ(τορι) ἀργ(υρικῶν) (number) ἀμφόδου]. A praktor having this name is otherwise unattested in the documents, unless he was the Apion of PCairGoodspeed 10 (180 A.D.). Restorations in line 2 are based on BGU II 434 and have been provided only to suggest what might have occurred at the beginning of the line. The town name (Μέμφεως) or the designation of the amphodon (as in BGU II 434) was included. For receipts from Memphis, see my study in the Proceedings of the XVII International Congress of Papyrology.

2 In BGU II 434, the taxpayer's name is Εὐδαίμ[ων, son of N.N.]. Perhaps the two receipts were issued to the same person: Eudaimon, son of Herieus.
λαογρ(αφίας) χρυσοχ(όων) appears only here and in BGU II 434. Wilcken's correction appended to BGU II, λαογρ(άφος), is less likely to be correct than λαογρ(αφίας), which comes at a position in these receipts where a tax designation normally would be found. For the tax and payment, see the introduction above.

In OROM II 142 (190 A.D.), payment is recorded for what the editors refer to as "goldsmith's tax." The phrase in the document is χρυσοχ(οικὴν) τοῦ λα (ἔτους), and the payment totals 16 drachmas. This, like the payments of the two Berlin receipts, may acutally have been a poll tax payment at a reduced rate for the goldsmith who submitted it.
δραχμὰς ὀκτώ, (γίνονται) (δραχμαὶ) η. The amount of payment is clearly legible, and there is no indication that this is a partial payment. In PVindobWorp 7, the editor suggests restoration of [εἴ]κο̣[σι] for BGU II 434.4. Based on our receipt, it is just as possible and probably more likely that the reading of 434 is 8 drachmas. W. Brashear, from his examination of the papyrus in East Berlin (September 8, 1982), confirms the new reading: δρα[χμὰς] ὀ̣κ̣[τ]ω̣, (γ̣ί̣ν̣ο̣ν̣τ̣α̣ι̣) (δ̣ρ̣α̣χ̣μ̣α̣ὶ̣) η. Only tops of letters and symbols are visible, but, according to Brashear, "the space available and the traces fit perfectly these readings. εἴκοσι would never fit."

TRANSLATION: [Year (number) of Antoninus and Verus] Caesars the lords Augusti, Pharmouthi 5. Paid to Dares, who is also called Apion, [collector of money taxes for the (number) amphodon, by N.N.,] son of Herieus, for the poll tax on goldsmiths eight drachmas, total 8 dr.

Nr. 2531 Receipts for Poll Tax

Soknopaiou Nesos
P. 25527 = 8.5 × 15 cm 197–99 A.D.
P. 21946 = 9 × 14.4 cm

P. 25527 and P. 21946. The fragments, catalogued and numbered independently, have been completely separated by a scalloped break which divides the papyrus into two approximately equal parts. From preliminary studies of the two, W. Brashear identified them as parts of the same papyrus and provided valuable assistance in aligning the damaged halves. The break has resulted in loss of text especially at the beginning of the second receipt, and abrasion caused by four vertical folds has obscured several letters in both receipts. At the top of the medium to dark brown papyrus is a margin of 1 cm, and there is a blank space of from 2 to 4 cm on the right side and of about 4 cm at the bottom. The writing has been made by at least five scribes with average to large-sized cursives. (2H) is more slanted and, along with (4H), more experienced, with letters made by a sharper pen than that used by the other scribes. On the back (across the fibers) is a receipt for dike tax (**2515**) paid by the same taxpayer to whose account these poll tax payments have been credited.

Recorded by the document are several payments for laographia at Soknopaiou Nesos by Stotoetis, son of Satabous and Thaesis, for two consecutive years during the reign of Septimius Severus. Installments range from 4 to 12 drachmas, and the annual total of each series of payments is 56 drachmas, an amount higher than that typically paid for poll tax in the Arsinoite Nome (40–44 drachmas).

For the higher rate (i.e., from 44 to 60 drachmas) of poll tax or syntaximon (= poll tax plus associated charges) in the Arsinoite Nome in the late second and early

third centuries A.D., see Wallace, Taxation 125, and Pearl, "A Late Receipt for Syntaximon," TAPA 82 (1951) 193–95. Pearl notes (p. 195) that the tax rolls from Karanis record several annual payments of 60 drachmas for syntaximon in the mid-second century A.D. See also BGU XI 2103; PVindobWorp 7.3 n.; Samuel, BASP 14 (1977) 130 n. 4; and pp. 155–59 below for references to studies about both poll tax and syntaximon.

ἔτους ἕκτου Λουκίου Σεπτιμ̣[ίο]υ
Σεουήρου Περτίνακ[ο]ς Σ[εβαστ]ο[ῦ]
Θῷθ ι̣. διέγρ(αψε) δι' ̣[..]η̣[..] ̣[καὶ]
με(τό)χ(ων) πρακ(τόρων) ἀργ(υρικῶν) κώμ(ης) [Σο]κ̣ν̣οπ(αίου) Νή̣σου
5 Στοτοῆτις Σαταβοῦτ[ο]ς τοῦ 'Απ̣[ύγ]χεως
μη(τρὸς) Θαήσεως ὑπὲρ λα̣[ο]γ[ραφίας τοῦ] α̣ὐ̣τοῦ
ἔτους δραχ(μὰς) ὀκτώ{ι}, (γίνονται) (δραχμαὶ) η, (2H) [Φαῶ]φ[ι] λ̣ ἄ̣λλας
δραχ(μὰς) ὀκτώ, (γίν.) (δρ.) η, 'Α̣θ[ὺ]ρ λ´ ἄ̣[λ]λας δ̣ρ̣αχ(μὰς) ὀ̣κ̣τ̣ώ̣, (γίν.) (δρ.) η,
(3H) Χοίακ λ´ ἄλλας δραχ(μὰς) δ̣[ώδε]κ̣α̣, (γίν.) (δρ.) ιβ,
10 (4H) Τῦβι λ´ ἄλλας δραχ(μὰς) δώδεκα, (γίν.) (δρ.) [ιβ, Μεχε]ὶρ λ´ ἄλλας δραχ(μὰς) ὀκτώ, [(γίν.) (δρ.)] η̣,
slight space here
(5H) ἔ̣τ̣ο̣υς ζ´ [Λουκίου Σ]επτιμίου Σεου̣ήρ̣ο̣υ̣ [Περτί]ν̣ακος
[Σεβαστοῦ 'Αραβικοῦ 'Αδ]ιαβηνικο̣ῦ̣ Πα̣ρ̣[θικοῦ μεγίστου, Με]χ(εὶρ) ιε.
[διέγρ(αψε) δι' ...]υ̣ς κ̣[αὶ με(τό)χ(ων) πρακ(τόρων) ἀργ(υρικῶν) κώμ(ης) Σοκ]ν̣οπ(αίου)
15 [Νήσου Στοτοῆτ]ις Σατα̣[βοῦτος τοῦ 'Απ]ύ̣γ[χεως μη(τρὸς)]
[Θαήσεως ὑ]πὲρ λαογρ(αφίας) το̣[ῦ αὐτοῦ ἔτους] δ̣[ρα]χ(μὰς) τέσ⟨σ⟩αρ[ες,]
[(γίν.) (δρ.) δ, Φαμεν]ῶ̣θ λ´ ἄλλας δ̣[ραχμὰ]ς̣ ὀ̣κ̣τ̣ώ̣, (γίν.) (δρ.) η̣, ὁμο̣[ίως]
[Φαρμ(οῦθι) (day) ἄλλας δ]ραχμὰς τέσ⟨σ⟩αρε̣[ς, (γίν.) (δρ.) δ,] Πα̣χ̣ὼ̣ν̣ κ̣η ἄλ̣λας δ[ραχ]-
[μὰς ὀκτώ, (γίν.) (δρ.)] η̣, ὁμοίω̣ς̣ Παῦνι ι̣ς ἄλλας δραχμ̣ὰς ὀκτώ, (γίν.) (δρ.) η,
20 [ὁμοί(ως) 'Επεὶφ (day)] ἄλλας δραχμὰς ὀκτώ, (γίν.) (δρ.) η, ὁμοίως ἄλ(λας) (δρ.) δ,
[(γίν.) (δρ.) δ, ὁμοί(ως) Μεσορ]ὴ κβ ἄλλας δραχμὰς̣ ὀκ̣τώ, (γίν.) (δρ.) η, ὁμοίως
[Θὼθ (day) ἄλλ]α̣ς δ̣ραχμ̣ὰ̣ς τέσ⟨σ⟩αρες, (γίν.) (δρ.) δ̣

4 μεχ = με(τό)χ(ων) 8 (= (δραχμαί) 9, 10 ʒ = (δραχμαί); passim: / = (γίνονται); ʃ = (δραχμαί)

1 ἔτους ἕκτου = 197/98 A.D.
3 Thoth 10 = September 7. Severe abrasion at the end of the line has destroyed the praktor's name.

5 Stotoetis, son of Satabous and Thaesis, is also the taxpayer of the dike tax receipt on the back (across the fibers = **2515**).
6 ὑπὲρ λα̣[ο]γ[ραφίας̣]. The lambda is very distinct. This tax designation may, of course, have been written in abbreviated form.
7 Phaophi 30 = October 27.
8 Hathyr 30 = November 26.
9 Choiak 30 = December 26.
10 Tybi 30 = January 25; Mecheir 30 = February 24.
12 ἔτους ζ = 198/99 A.D.
13 Mecheir 15 = February 9.
17 Phamenoth 30 = March 26.
18 Pachon 28 = May 23.
19 Payni 16 = June 10.
20 The entry at the end of this line apparently indicates that two payments were made in Epeiph.
21 Mesore 22 = August 15.
22 The scribe first wrote τεσαρε/ and then a sigma over the symbol for (γίνονται).

TRANSLATION: Year six of Lucius Septimius Severus Pertinax Augustus, Thoth 10. Paid through (N.N. and] his associate collectors of money taxes of the village of Soknopaiou Nesos by Stotoetis, son of Satabous and Thaesis, grandson of Apynchis, for laographia of the same year eight drachmas, total 8 dr.; (2H) [Phaophi] 30 another eight drachmas, total 8 dr.; Hathyr 30 another eight drachmas, total 8 dr.; (3H) Choiak 30, another twelve drachmas, total 12 dr.; (4H) Tybi 30 another twelve drachmas, total [12] dr.; Mecheir 30 another eight drachmas, [total] 8 [dr.] Year 7 of [Lucius] Septimius Severus Pertinax [Augustus Arabicus] Adiabenicus Parthicus [Maximus,] Mecheir 15. [Paid through N.N. and his associate collectors of money taxes of the village of] Soknopaiou [Nesos] by Stotoetis, son of Satabous [and Thaesis, grandson of Apynchis,] for poll tax of the [same year] four drachmas, [total 4 dr.;] Phamenoth 30 another eight drachmas, total 8 dr.; likewise [Pharmouthi (day) another] four drachmas, [total 4 dr.;] Pachon 28 another [eight drachmas, total] 8 [dr.;] likewise Payni 16 another eight drachmas, total 8 dr.; [likewise Epeiph (day)] another eight drachmas, total 8 dr.; likewise another 4 drachmas, [total 4 dr.; likewise Mesore] 22 another eight drachmas, total 8 dr.; likewise [Thoth (day)] another four drachmas, total 4 dr.

Nr. 2532 Receipt for Taxes under the Supervision of the Nomarch

Bacchias/Hephaistias
11 × 6.6 cm 222–35 A.D.

P. 21936. Broken at the left side, with about half of each line missing. The writing of this light brown papyrus is small, slanted, and very experienced. Most of the letters have been made with a dull pen. There is no writing on the back.

The papyrus records ten installments paid for the second year of Alexander to the πράκτορες νομαρχικῶν of Bacchias and Hephaistias. Lost are not only the names of one of the officials and the taxpayer, but also the name of the tax or rent for which the payments have been made. Totals for five of the ten payments have survived–two for 8 drachmas, two for 12 drachmas, and one for 16 drachmas. If the amounts of the other five installments were approximately the same, the total payment for the year was probably over 100 drachmas.

From the few references to these tax officials of Bacchias and Hephaistias and from the title they are given it is clear only that they collected taxes under the supervision of a nomarch (see 3–5 n.). The amounts recorded in our document could be for a tax such as that recorded in BGU III 711 (εἰς λόγον μονοδεσμίας χόρτου καὶ ἄλλων εἰδῶν 160 drachmas) or for a rent (φόρος) such as that of PFay 158 (total = 96 drachmas).

[ἔτους β Μάρκου Αὐρ]ηλίου Σεουήρου
[Ἀλεξάνδρου Εὐσεβοῦ]ς Εὐτυχοῦς Σεβαστοῦ,
[(month and day). διέγρ(αψεν) Αὐ]ρηλ(ίῳ) Ἁτρῆ{ς} Ὥρ[ο]υ
[καὶ Αὐρηλ(ίῳ) N.N., son of -ο]ṿλ̣ῶτος πράκ(τορσιν) νομ(αρχικῶν)
5 [κωμῶν Βακχιάδος καὶ] Ἡφαιστιάδος
[N.N., son of N.N., (tax or rent) τοῦ α]ὐ̣τ̣ο̣ῦ̣ β (ἔτους) δραχμὰς
[(amount), (γίνονται) (δραχμαὶ) (amount), Ἁθὺρ(?) (day) δρ]αχμὰς ὀκτώ,
[(γίν.)] (δρ.) η,
[(month and day) δραχμὰς δώδ]εκα, (γίν.) (δρ.) ιϛ, Τῦβι ε̄
[δραχμὰς (amount), (γίν.) (δρ.) (amount), Μεχ]εὶρ γ̄ δραχμὰς
10 [(amount), (γίν.) (δρ.) (amount), (month and day) δρ]α̣χμὰς δεκαέξ, (γίν.)
(δρ.) ιϛ,
[(month and day) δραχμὰς δώ]δε̣κα, (γίν.) (δρ.) ιβ, Παῦνι ϛ̄
[δραχμὰς (amount), (γίν.) (δρ.) (amount), Ἐπ]εὶφ ϛ δρ̣αχμὰ̣ς [(amount),]
[(γίν.) (δρ.) (amount), (month and day) δραχ]μ̣ὰ̣ς ὀ̣κ̣τώ, (γίν.) (δρ.) η

passim: ʃ = (δραχμαί); / = (γίνονται) 6 ∟ = (ἔτους)

1 [ἔτους β]: see line 6.
3 The praktor Aurelius Hatres, son of Horos, is otherwise unattested. Another praktor's name apparently came at the beginning of line 4: [Αὐρηλ(ίῳ) N.N., son of -ο]ṿλ̣ῶτος. There are no other extant receipts from the time of Alexander addressed to these officials of Bacchias and Hephaistias.
3–5 The receipt preserved in BGU II 711 (211 A.D.) was issued by Αὐνῆς πράκ(τωρ) νομαρχ(ικῶν) κώμης Βακχ(ιάδος) Ἡφαιστ(ιάδος). The title also appears in SB X 10312.2 (8 A.D.?) where the officials are designated πράκτορες νομαρ(χικῶν) as well as πράκτορες ἀργ(υρικῶν). References to the πρακτορία νομαρχικῶν ἀσχολημάτων can be found in SB I 5982 (ii A.D.) and in BGU XI 2032.7 (113 A.D.). The sum collected in BGU I 8 ii is called φόρος νομαρχικῶν ἀσχολημάτων. On the office and title see also Wallace, Taxation 71 and 307–308; for taxes under the supervision of the nomarch, see Youtie, TAPA 73 (1942) 67 n. 10 = Scriptiunculae I (1973) 132.

6 The lacuna beginning the line may have contained the taxpayer's name and the name of the tax or rent for which payments have been made. The amounts recorded total 56 drachmas, and the five other payments for which amounts have been lost must have totalled about the same as the five which are found in the text. The ten payments seem to be installments of an annual payment totalling at least 100 drachmas.
7 The eta following (δραχμαί) has been written over another letter or symbol.
7–8 Ἁθύρ(?). The date of the payment recorded in 6–7a came in line 3 and may have been either Thoth or Phaophi. Payment two of line 7b would then belong to Hathyr, and payment three in line 8 was made perhaps in Choiak.
Tybi 5 = December 31.
9 Mecheir 3 = January 28.
10–11 These two payments were made in two of the following months: Phamenoth, Pharmouthi, and Pachon.
Payni 6 = May 31.
12 Epeiph 6 = June 30.
13 The final payment probably was made in Mesore.

TRANSLATION: [Year 2 of Marcus] Aurelius Severus [Alexander Pius] Felix Augustus, [(month and day). Paid] to Aurelius Hatres, son of Horos, [and to Aurelius N.N., son of -o]ulos, collectors of taxes controlled by the nomarch, [of the villages of Bacchias and] Hephaistias [by N.N., son of N.N., for the (tax or rent)] of the same 2nd year [(amount)] drachmas, [total (amount) dr.; Hathyr(?) (day)] eight drachmas, [total] 8 dr.; [(month and day)] twelve drachmas, total 12 dr.; Tybi 5 [(amount) drachmas, total (amount) dr.;] Mecheir 3 [(amount)] drachmas, [total (amount) dr.; (month and day)] sixteen drachmas, total 16 dr.; [(month and day)] twelve drachmas, total 12 dr.; Payni 6 [(amount) drachmas, total (amount) dr.;] Epeiph 6 [(amount)] drachmas, [total (amount) dr.; (month and day)] eight drachmas, total 8 dr.

Receipts for Syntaximon and other Taxes

2533–2540 are receipts issued to residents of the Arsinoite Nome for the capitation tax known as the syntaximon and for several minor taxes often associated with or accompanying the syntaximon payments.

The syntaximon is well documented and has frequently been discussed by those who have studied the Roman system of taxation in Egypt. Basic and useful comments as well as bibliography can be found in Wallace, Taxation 121–26; Keyes, "Syntaximon and Laographia in the Arsinoite Nome," AJP 52 (1931) 263–69; Youtie, "Family ΣΥΝΤΑΞΙΜΟΝ Records from Karanis," Aegyptus 13 (1933) 567–79 (= PMich VI 382); PGiss 94 (includes a list of receipts); PCol II 1R2 (introd.); PPrinc I 1; BGU XI 2103; PCairMich 359 II, pp. 18–22; and PKöln II 95.

Paid normally in installments, the syntaximon in the Arsinoite Nome usually totalled 44 drachmas 6 chalkoi for the fiscal year. As Wallace explained (p. 123), the annual remittance included 40 drachmas for the poll tax (or laographia) and 4 drachmas 6 chalkoi for minor taxes and additional charges. For further discussion, see PCairMich 359 II, pp. 18–22, and PKöln II 95.

A payment for pig tax (ὑική) was frequently made in the Arsinoite Nome in the first and second centuries A.D. with one of the syntaximon installments at a rate of 1 drachma 1 obol. See Wallace, Taxation 123 and 143–45; PPrinc I 1; and **2533**.6 n. This assessment, originally in the Ptolemaic period a property tax, was converted, it seems, by the Romans to a capitation tax. Most receipts come from Lower Egypt, especially from the Oxyrhynchite and Arsinoite Nomes. From an Arsinoite tax list (PKöln II 95), we discover that the total of 1 drachma 1 obol was based on a tax of 1 drachma 4 chalkoi plus additional charges of 4 chalkoi. The receipts for pig tax in our volume are: **2533**; **2535**; and **2537**(?). For recent information on the pig tax, consult PKöln III 138.6 n.

To the receipts for syntaximon frequently are appended records of payment for various minor taxes which were distributed in equal assessments among the members of a community. These distributed taxes or μερισμοί provided revenue needed by a local government to perform functions necessary for the maintenance of the community and the well-being of its citizens. For these distributed taxes, see Wilcken, Ostraka I 256–58; Wallace 135–69; Youtie, Scriptiunculae II (1973) 753; and PCairMich 359 II 22–25 (where the editor erroneously states that guard taxes fell only on those exempt from poll tax, for guard taxes were regularly remitted by syntaximon taxpayers as can be seen in almost all extant receipts).

Several of the μερισμοί served to provide the salaries of the different types of guards or police required for the safety of the villages and their inhabitants. Attested in our documents as taxes for the support of the guards are:

1) (ὑπὲρ) φυλάκων – **2534**; **2537**; **2539**(?)
2) (ὑπὲρ) μαγδωλοφυλάκων – **2511**; **2537**; **2538**; **2539**; **2540**
3) (ὑπὲρ) δεσμοφυλάκων – **2536**; **2537**; **2538**; **2539**
4) (ὑπὲρ) φυλ(άκτρου?) ἀπόρων – **2537**; **2539**
5) (ὑπὲρ) ποταμοφυλακίδος – **2536**; **2537**; **2538**
6) (ὑπὲρ) διπλῶν – **2536**; **2538**

The following sections provide a brief description and discussion of these taxes, along with references to the relevant documents and studies concerning each tax.

The tax (ὑπὲρ) φυλάκων, (ὑπὲρ) μερισμοῦ φυλάκων, or (ὑπὲρ) ὀψωνίου φυλάκων is discussed in Wallace, Taxation 146–48; BGU IX, pp. 6–10; and PVindobWorp 7 (pp. 65–66). As a capitation tax for the (salary of) the guards, this assessment is attested from the mid-first to late second centuries, almost exclusively in documents form Thebes of Upper Egypt and from various villages of the Arsinoite Nome (especially Karanis, Theadelphia, Bacchias, Tebtunis, Philadelphia, and Soknopaiou Nesos). Amounts of payment vary from place to place, but the annual remittance attested in the several Arsinoite documents averages about 1½ drachmas (payments actually vary from a low of about 2 obols in PTebt II 355 to 3 or more drachmas in PFlor I 12 and BGU VII 1625). Representative receipts from the Arsinoite villages are: PMich VI 383 (Karanis); PFay 53, PCol 1a col 3 and 4, and BGU IX 1891 (Theadelphia); PRyl II 191, BGU III 881, and SPP XXII 117 (Soknopaiou Nesos); PTebt II 355, 544, 545, and 638 (Tebtunis); PStrassb 414, 415, 416, 418, 420, and 422 (Bacchias); and BGU VII 1625 (Philadelphia). The amounts recorded in our receipts for guard tax are consistent with those of other Arsinoite receipts (**2534**, a payment perhaps at Karanis of 1 drachma 5 obols 6 chalkoi; **2537**, amount lost; and **2539**, payments at Karanis of 1 drachma 1 obol and 1 drachma 2 obols 2 chalkoi, although these payments may have been for pig tax instead of guard tax).

Payments (ὑπὲρ) μαγδωλοφυλάκων (for the resolution of this form which is regularly abbreviated, see BGU IX, p. 7) are discussed by Wallace, Taxation 149–50, 347, and 423–24. P. 423 n. 55 lists documents known to Wallace. To these can be added PStrassb 415, 416, 418, 420, 421; BGU IX 1891; CPR VII 6; and the documents in this volume (**2512**, Arsinoite Nome, amount uncertain; **2537**, at Karanis(?), totalling 2 obols 6 chalkoi; **2538**, Arsinoite Nome, 4 obols 2 chalkoi; **2539**, at Karanis 4 obols 2 chalkoi; and **2540**, at Theadelphia, 3 obols 2 chalkoi). Attested in documents from Upper Egypt and from the Arsinoite Nome, the tax for the watch tower guards in the Arsinoite Nome has produced payments from the late first to late second centuries A.D. which average about 3 obols as an annual remittance. In the late second century, payments at Soknopaiou Nesos seem to have been higher than those attested earlier in the century (PRyl II 191 of 115–17 A.D. records payment of about 3 obols; PLond III 844, p. 54, of 172–74 A.D., records three payments – 1 drachma 3 obols, 7 drachmas, and 1 drachma). As Wallace notes on pp. 152–53, the rates "for support of guards of all kinds rose in the second half of the second century and in the third century." Increases may have resulted from both an increase in the cost of living as well as an increased need for police protection against lawlessness.

The tax (ὑπὲρ) δεσμοφυλάκων (for this spelling, see BGU IX, p. 7), used for the support of the guards of local prisons, is attested primarily by documents from the Arsinoite Nome from the early second century to the mid-third century A.D. Paid at an average annual rate of about 1½ obols, the tax is briefly discussed by Wallace, Taxation 150 (see also p. 424 n. 67, a list of documents which should be revised to include PStrassb 415, 419, 420, 421, 424 ii; BGU IX 1891; CPR VII 6; and the documents attesting the tax in our volume: **2536**, Arsinoite Nome, 1 obol; **2537**, Karanis, 1 obol; **2538**, Arsinoite Nome, 2 obols 4 chalkoi; and **2539**, Karanis, amount only partially preserved). Amounts paid range from 4 chalkoi (PRyl II 191, Soknopaiou Nesos, 115–17 A.D.) to 2 obols 6 chalkoi (PLond III 844, p. 54, Soknopaiou Nesos, 174 A.D.). Other villages from which receipts have come are: Karanis (PMich VI 383); Theadelphia (PFay 53; PCol 1R2 and 1R3; and BGU IX 1891); Euhemeria (PFay 54); Bacchias (the PStrassb documents listed above); Hermopolis (CPR VII 6); and Tebtunis (PTebt II 354, 355, and 638). A very late receipt (PVindob Salomons 14 of 242 A.D.) provides uncertain evidence about third century rates, for the document, it seems, attests two payments totalling 10 drachmas 2 obols each for laographia, pig tax, and prison guards.

The tax for support of the river guards (ὑπὲρ ποταμοφυλακίδος) ranges from 1 to 1½ obols in most documents from the Arsinoite Nome. Records of larger payments come from Bacchias (PStrassb 419, 1 drachma 1 obol in 126–36 A.D.) and

Soknopaiou Nesos (PLond III 844, p. 54, 1 drachma 4 obols 2 chalkoi in 174 A.D.). Wallace discusses the tax on p. 151 and lists the receipts on p. 424 n. 69. Add to this list BGU IX 1891; PStrassb 414, 415, 416, 419, 420, and 421; CPR VII 6; and, in this volume, **2536** (1 obol 2 chalkoi, Arsinoite Nome); **2537** (4 chalkoi, Karanis); and **2538** (1 obol 2 chalkoi, Arsinoite Nome).

Attested by merely five documents is the tax called φύλ(ακτρον) ἀπόρων. Of these five texts, only BGU III 881 (153/54 A.D., Soknopaiou Nesos, for 3 drachmas 5 obols) was available to Wallace, who speculated (pp. 150–51) that the payments were perhaps for support of a kind of "debtors' prison" in which the ἄποροι who failed to meet their financial and liturgical obligations to the State were detained. Youtie, however, theorized that the tax may have been "a subdivision of the μερισμὸς ἀπόρων intended to make good the deficit in the collections of the guard taxes caused by the inability of certain villagers to meet their obligations" (Scriptiunculae II (1973) 753). Unfortunately, the other receipts of this type published after BGU III 881 shed no light on its function. They do suggest, however, that the normal rate of payment may have been smaller than that attested by BGU III 881. Two of these come from Bacchias (PStrassb 419, 125–35 A.D., a payment of 6 chalkoi, and PStrassb 414 ii, 127/28 A.D., amount of payment lost); the other two are from Karanis (**2537**, 142/43 A.D., amount lost; and **2539**, 149–51 A.D., payment of 1 obol). Until further evidence appears, it is perhaps best to accept Youtie's interpretation as the more likely explanation of the tax and its function.

The tax identified as (ὑπὲρ) διπλῶν is also difficult to interpret. Wallace, Taxation 153–54, explains that "the tax was imposed to provide for the billeting of soldiers who ... had to be cared for by the various communities along their route." His note on p. 425 lists the extant documents. The amount attested in our documents (1 obol in **2538** of 148–56 A.D.; the amount has been lost in **2536** of 133/34 or 154/55 A.D.) falls in the range suggested by the few Arsinoite texts (4 obols or less). To Wallace's list can be added, besides the two documents in this volume, the documents cited in OROM II 153.3 n., where the nature of the tax is also discussed (introd.).

Another distributed tax frequently associated with the syntaximon and usually paid at the end of a year or at the beginning of the next tax year was the ἐπιμερισμὸς ἀπόρων or, as it is sometimes spelled, the μερισμὸς ἀπόρων. There is general agreement among interpreters of this tax that it was an extra levy imposed on individuals in a community to make up for deficits in poll tax collections caused by the inability of the poor (ἄποροι) to pay taxes either because they could not or because they had fled from the village to escape their poll tax obligation. Amounts attested vary from place to place and from year to year, for the amounts to be distributed among citizens able to pay depended on how much tax was unpaid of the annual total owed by the community. The amount due, but unable to be collected, was regularly divided up at the end of the tax year and levied on those who could pay. For discussion, see Wallace, Taxation 137–40; BGU IX, pp. 8–9; PColThead, pp. 51–52; PCorn 24 (introd.); R. Rémondon, Annales du Service 51 (1951) 221–45. J. D. Thomas, JEA 61 (1975) 201–28; and D. Samuel, "PYale inv 1642: New Evidence for the Tax ΥΠΕΡ ΑΠΟΡΙΚΩΝ," Hommages à Claire Préaux (1975) 611–24 (there is a bibliography for the ἐπιμερισμὸς ἀπόρων on p. 615 n. 2). Payments for this tax vary from almost 1½ drachmas (PFay 256, 1 drachma 2½ obols) to several drachmas (PStrassb 420, 12 drachmas, and **2540**, 16 drachmas 3 obols), although the amount paid averages about 6 drachmas per year. Attested primarily in the Arsinoite Nome especially during the first half of the second century A.D. (published receipts range from 110/11 A.D. = PFay 53 to 174 A.D. = PLond III 844, p. 54), the (epi)merismos aporon appears in the following documents: **2497**; **2498**; **2534**; **2537**; **2539**; and **2540**. These documents along with PStrassb 415; 416; 418; 419; 420; and 424 should be added to the most recent list (supplementing Wallace's list on p. 547): Samuel, Hommages à Claire Préaux 622–24.

Nr. 2533 Receipt for Syntaximon and Pig Tax

Arsinoite Nome

9.5 × 5 cm — 88/89 A.D.

P. 25516. Broken at the left side, with a top margin of 1.8 cm and a space of about 1 cm separating the last line from the trace of a letter of a line beginning the following text. There is a strip of papyrus 4 × 0.5 cm, the fibers running vertically, attached near the right side. The writing continues over this. The writing of this light brown papyrus is an upright, average-sized, experienced cursive. There is no writing on the back.

The papyrus records payment of several installments of syntaximon and of the annual assessment for pig tax by Stotoetis (?), son of Zenas, during the 8th year of Domitian. Payments for syntaximon (the amount of one installment has been restored) totalled the usual 44 drachmas 6 chalkoi paid in the Arsinoite Nome. For the tax, see above p. 155.

Accompanying one of the syntaximon installments is a payment apparently for the pig tax (ὑικῆ) at the usual rate of 1 drachma 1 obol. For references, see p. 156.

[ἔτους ὀγδό]ου Αὐτοκράτορο̣[ς Καίσαρος]
[Δομιτιανο]ῦ̣ Σεβαστοῦ Γερμανικοῦ̣, [(month and day). διέγρ(αψε)]
[Στοτο(?)]ῆ̣τις Ζηνᾶτος Σοσ.[ ]
[..... συ]ν̣ταξί(μου) τοῦ αὐτοῦ η ἔ[τους (place) δραχ(μὰς)]
5 [ὀκτώ,] (γίνονται) 6δραχμαὶ) η, Χοί(ακ) λ ἐντ(ὸς λόγου) ς [(δραχμὰς) ὀκτώ,
(γίν.) (δρ.) η, (month and day)]
[δρα]χ̣(μὰς) ὀκτὼ (ἡμιωβέλιον) (δίχαλκον) α (ὀβολόν), (γίν.) (δρ.) η
[(ἡμιωβ.) (δίχαλκον) α (ὀβ.), (month and day)]

[δρα]χ(μὰς) ὀκτώ, (γίν.) (δρ.) ἠ, Σωτ[ηρίου (day) δραχ(μὰς) δεκαδύο,]
[(γίν.) (δρ.)] ιβ
space of about 1.0 cm
[ ].[ ]

5, 6, 7 [sign] = (γίνονται) (δραχμαί) 6 [sign] = (ἡμιωβέλιον) (δίχαλκον);
—— = (ὀβολόν)

1–2 For [ὀγδό]ου, see line 4. [Δομιτιανο]ῦ is certainly correct. The use of the name Σωτ[ηρίου] in line 7 in place of the more regular name Παῦνι for the tenth month virtually guarantees that the emperor was Domitian, not Trajan or Hadrian. A survey of dated documents in which the name Soterios appears shows that its use is almost exclusively confined to the reign of Domitian.

2 The month was one of the first three months of the year (Thoth, Phaophi, or Hathyr). διέγρ(αψε) has been restored to indicate that a verb of payment should appear in this position. The abbreviation may have been short, i.e., δι(έγραψε); and during Domitian's reign, perhaps the perfect (διαγέγραφε), not the aorist, was used (see PMich VI 382 ii. 10). A tax collector's name and title may have appeared also, perhaps N.N. χ(ειριστῇ), as in PMich VI 382 ii. 10.

3 Syntaximon receipts typically identify the taxpayer by giving his name, his father's and mother's name, and his grandfather's name (frequently preceded by τοῦ, which apparently is lacking in this line). At the end of the line probably came μη(τρός) N.N., with the name possibly completed at the beginning of line 4.

4 Place of payment or assessment normally follows the name and date of the tax. In this entry and the ones which follow the initial δραχ(μάς) may have been preceded by ἀργ(υρίου).

5 Χοί(ακ) λ ἐντ(ὸς λόγου) ς. The precise meaning of this type of date and the correct understanding of the abbreviation εντ( ) have been the topic of much discussion. Most of the important references and the problems of interpretation can be gleaned from recent studies of the dating form. The proposal of Westermann and Keyes in PCol II, pp. 48–56 (ἐντεταγμένον, "entered in the record") is mentioned by the editors of PMich VI 383, pp. 68–69, but it is not enthusiastically adopted. The most carefully reasoned out and convincing interpretation of the abbreviation is that of Schuman, "Issuance of Tax Receipts in Roman Egypt," CÉ 38 (1963) 306–14. According to Schuman, pp. 311f., the date entered in our receipt would indicate that a payment had been made to a tax collector on Choiak 6. The receipt issued by the tax collector was exchanged at the bank by the taxpayer before the end of the month. The amount credited by the bank receipt would eventually be covered by the praktor's deposit at the end of the month. Loss of other dates in our document prevents us from discovering whether or not other payments were dealt with in the same way. For similar entries, see **2525**. i. 2, ii. 2, iii. 2, and iv. 2.

6 The pig tax, assessed at an annual amount of 1 drachma 1 obol, frequently appears in syntaximon receipts with a brief entry which omits the symbol for drachma and the name of the tax. For several identical entries, see PMich VI 382 ii. 13, 26, 29, 38, 42–43, 48 and 383 i. 5. PMich VI 382 ii. 19 and 35, however, have the tax name: ὑι(κῆς). For the tax, see Wallace, Taxation 143–45; PPrinc I 1, a day book of arrears of the pig tax and the 6 chalkoi normally paid with the syntaximon (the document comes from Philadelphia); and PKöln II 95, an Arsinoite tax list which shows that the total payment included 1 drachma 4 chalkoi for pig tax and 4 chalkoi for additional charges.

7 Σωτ[ηρίου]: see Hohmann, Zur Chronologie der Papyruskunde (1911) 72, and K. Scott, "Greek and Roman Honorific Names," YCS 2 (1931) 199–278 (esp. p. 258); and cf. **2525**. iii. 2 n. and **2549**. 10 n. The name occurs infrequently and is normally found in documents from the time of Domitian. The Egyptian equivalent is Payni (May 26–June 24).

TRANSLATION: [Year eight] of Emperor [Caesar Domitian] Augustus Germanicus, [(month and day). Paid] by Stotoetis(?), son of Zenas [and N.N.,] grandson of Sos[-] for syntaximon of the same 8th year [at (place) eight drachmas,] total 8 dr.; Choiak 30, in the accounting of the 6th, [eight drachmas, total 8 dr.; (month and day)] eight drachmas 6 chalkoi; 1 ⟨drachma⟩ 1 obol; total 8 dr. [6 ch.; 1 ⟨dr.⟩. 1 ob; (month and day)] eight drachmas, total 8 dr.; Soterios [(day) twelve drachmas, total] 12 [dr.]

Nr. 2534 Receipt for Syntaximon(?) and Other Taxes

Karanis
11.4 × 9.5 cm 106–15 A.D.

P. 25539. Broken at the left side and bottom, with a blank space of about 2.5 cm at the top. The writing of this light brown papyrus is a small, upright, experienced cursive. On the back (writing across the fibers) is a receipt issued to this same taxpayer for payment of naubion (the identification of the tax, however, is not absolutely certain; see **2527**).

Herakles, son of Onnophris and Asklep(-), grandson of Herakles, and resident of Karanis, has been credited with payment of several installments, probably for syntaximon, although the name of the tax has been lost. The frequency and amount of payments similar to those of other syntaximon records and the inclusion of a payment for the guard tax (φυλάκων) and perhaps one for epimerismos aporon (see 8–9 n.) point strongly to identification of the receipt as a syntaximon record.

For these taxes, see above pp. 155–59, and the other syntaximon receipts in this volume: **2533** and **2535–2540**.

θ, η( )
[ἔτους (number) καιδεκ]άτου Αὐτοκράτορος Καίσαρος Νέρουα
[Τραιανοῦ Σεβαστοῦ Γερμα]νικοῦ Δακικοῦ, Φαῶφι. δι(έγραψε)
Σωκρ(άτη) καὶ Ἀσκ( )
[πράκ(τορσιν) ἀργ(υρικῶν) Καρ(ανίδος?) Ἡρακλ]ῆς Ὀννώφρε(ως) τοῦ
Ἡρακλήο(υς) μη(τρὸς) Ἀσκληπ( )
5 [± 16 (name of tax) τοῦ] `αὐτοῦ (ἔτους) Καρ(ανίδος) (δραχμὰς)
ὀκτώ, (γίνονται) (δραχμαὶ) η, φυλ(άκων) α (πεντώβολον) (ἡμιωβέλιον)
(δίχαλκον), ἄλλ(ας) (δραχμὰς) ὀκτὼ (δίχαλκον), (γίν.) (δρ.) η (δίχαλκον) {(δραχμαί)},
[Τῦβι (day) εἰς ἀρίθ(μησιν)] Χοιὰκ (δραχμὰς) ὀκτώ, (γίν.) (δρ.) η, Φαμενὼθ
ῆ εἰς ἀρίθ(μησιν)

[Μεχεὶρ (δραχμὰς) (amount),] (γίν.) (δρ.) [(amount), Πα]χὼ(ν) ε̅ εἰς
ἀρ(ίθμησιν) Φα̣ρ̣μ̣[οῦθι] . . ( )[...] .ων̣ .
[+ 40 (month and day)] . εἰς ἀρ(ίθμησιν)
[(month) ± 40] (δραχμὰς) γ (ἡμιωβέλιον)
10 [(vacat?)]

5 ∟ = (ἔτους); ʃ = (δραχμαί); / = (γίνονται); ⊭ = (πεντώβολον); ⌀ = (ἡμιωβέλιον); Χ = (δίχαλκον) 6, 7 / = (γίνονται); ʃ = (δραχμαί) 9 ʃ = (δραχμάς); ⌀ = (ἡμιωβέλιον)

1 Separated by a space of about 1 cm from the beginning of the receipt are two or three letters or symbols. One expects a number, but theta would not form a numeral with the eta following it. Indeed, there seem to be three letters (θ. η).
3 Φαῶφι or perhaps Φαῶφ(ι) ι (= October 7), since no day of the month is otherwise indicated.
A Sokrates is attested as a laographos at Karanis in PMich IX 537 (104 A.D.) and as a praktor at Karanis in BGU II 391 (154 A.D., which is probably too late for identification with our praktor). The other official's name perhaps was Asklepiades or Asklas.
4 The taxpayer Herakles, son of Onnophris and grandson of Herakles (cf. **2527**.3), may be attested also in a receipt issued on November 6, 106 A.D. by the sitologoi of Tebtunis (SB VI 9620 (2).9–10). The mother's name (Asklepias?) is not given in that receipt.
5 The payment may be for syntaximon; the minor tax included in this line (φυλάκων) often accompanies installments of that impost. The guard tax is frequently attested, and the rate here is consistent with other records of payment (see above pp. 156–57).
The final entry in the line is difficult to interpret. Either ἄλλας ὀκτὼ χ(αλκοῦ) ⟨(δραχμάς)⟩, (γίνονται) η χ(αλκοῦ) ⟨(δραχμαί)⟩ or ἄλλ(ας) (δραχμάς) ὀκτὼ (δίχαλκον), (γίνονται) ⟨(δραχμαὶ)⟩ η (δίχαλκον) could be read, but both readings present problems. The former is suspect because 8 copper drachmas is an extemely small payment (less than one chalkos); the latter compels one to force upon a chi accompanied by what appears to be an abbreviation sign the meaning (δίχαλκον). The letters and symbols are clustered and probably even overlapped. Despite the problems just mentioned, this is taken to be another entry recording an 8 drachma payment (plus the 2 chalkoi).
6 For the arithmesis, see **2554**.3 n. Phamenoth 8 = March 4.
7 Only tops of letters and symbols survive. The readings are not entirely certain. Pachon 5 = April 30.
8–9 At least two payments seem to have appeared in these lines, but only the very ends of the lines survive. The 3 drachma 4 chalkoi payment of line 9 may have been for a minor tax such as the epimerismos aporon which was often recorded at the end of a listing of annual payments. See above pp. 158–59.

TRANSLATION: [Year (number)]teen of Emperor Caesar Nerva [Trajan Augustus] Germanicus Dacicus, Phaophi. Paid to Sokrates and Ask(-), [collectors of money taxes at Karanis,] by Herakles, son of Onnophris and Asklep(-), grandson of Herakles, [for the (name of tax) of the] same year at Karanis eight drachmas, total 8 dr.; for the guards 1 dr. 5 ob. 6 ch.; (2H) another eight drachmas 2 chalkoi, total 8 dr. 2 ch.; [Tybi (day), for the arithmesis of] Choiak, eight drachmas, total 8 dr.; Phamenoth 8, for the arithmesis [of Mecheir, (amount) drachmas,] total [(amount)] dr.; Pachon 5, for the arithmesis of Pharmouthi, [...]... [...(month and day),] for the arithmesis [of (month), ...] 3 dr. 4 ch. [...]

Nr. 2535 Receipts for Syntaximon and Other Taxes

Arsinoite Nome
9.8 × 3.8 cm 122/23 A.D.

P. 25515. Broken at both sides, with a margin of 1.8 cm at the top. The writing of this light brown papyrus is a small, upright, experienced cursive. There is no writing on the back.
Included in the document are records of payment of two series of syntaximon installments and of at least one other impost, the pig tax, frequently associated with it. Payments range from 4 to 16 drachmas and seem in each series to total 44 drachmas 6 chalkoi, the annual syntaximon assessment in many Arsinoite receipts. Identification of the taxpayer(s) and the place of payment is not possible due to loss of parts of the papyrus. There is some doubt about how many taxpayers have been credited with payments, but it is likely that the document records several monthly installments of the annual assessment for 122/23 A.D. paid by each of two taxpayers, perhaps a father and his son. See 8 n. for this problem of interpretation.
In one series, a record of payment for pig tax has been appended to a syntaximon installment made late in the year (line 11). The amount has not been preserved, but typically in the Arsinoite Nome the annual rate was 1 drachma 1 obol. The other series of installments probably also included a payment for pig tax (line 6). For references and discussion, see above p. 156.
Final sections of each series suggest that the receipts may have recorded payment of other taxes or merismoi due annually in the Arsinoite Nome, but neither series contains names or amounts of these imposts in the preserved sections.
For syntaximon receipts, see the works and documents listed on p. 155.

[ἔτους ζ(?) Αὐτοκράτορο]ς Καίσαρος Τρ[αιανοῦ Ἁδριανοῦ Σεβαστοῦ,]
[(month and day). διέγρ(αψε) N.N.] καὶ με(τό)χ(οις) πράκ(τορσιν) [ἀργ(υρικῶν) N.N., son of N.N.,]
[τοῦ N.N., μη(τρὸς) -]γώπε[ως] συν̣ταξί(μου) τ[οῦ αὐτοῦ (ἔτους) (place) (δραχμὰς) τέσ(σαρες?),]
[(γίνονται) (δραχμαὶ) δ(?), (month)] κθ̅ δι(ὰ) Εὐβο(ύλου) καὶ μετόχ(ων) [πρακ(τόρων) ἀργ(υρικῶν) (δραχμὰς) τέσ(σαρες?), (γίν.) (δρ.) δ(?),]
5 [(month and day) (δραχμὰς) ὀ]κτ(ώ), (γίν.) (δρ.) η, Τῦβι λ̅ (δραχμὰς) ὀκτώ, (γίν.) [(δρ.) η, (month and day) (δραχμὰς) ὀκτώ(?), (γίν.) (δρ.) η(?), (month and day)]
[(δραχμὰς) ὀκτώ, (γίν.) (δρ.) η]̅, Ἐπὶφ κα (δραχμὰς) τέσ(σαρες), (γίν.) (δρ.) δ (ἡμιωβέλιον) [(δίχαλκον), ὑι(κῆς?) α (δραχμὴν ὀβολόν),
[± 10] η (ἔτους) Φαῶ(φι) κα τοῦ α̣ὐ̣τοῦ ζ (ἔτους) [ ]
[καὶ N.N.(?)] συνταξί(μου) τοῦ αὐτοῦ (ἔτους) [(place?) (δραχμὰς) τέσ(σαρες?), (γίν.) (δρ.) δ(?),]
[(month and day), δ]ι(ὰ) Εὐβο(ύλου) καὶ μετόχ(ων) πρακ(τόρων) ἀ̣[ργ(υρικῶν) (δραχμὰς) τέσ(σαρες?), (γίν.) (δρ.) δ(?), (month and day)]

10 [(δραχμὰς) τέσ(σαρες?), (γίν.) (δρ.) δ(?), Με]χ̣(εὶρ?) κα̣ ὁμ(οίως) (δραχμὰς)
δεκαέξ, (γίν.) (δρ.) ις, [(month and day) (δραχμὰς) ὀκτώ(?),]
[(γίν.) (δρ.) η(?), Ἐπεὶ]φ κα̅ (δραχμὰς) ὀκτ(ώ), (γίν.) (δρ.) η (ἡμιωβέλιον)
(δίχαλκον), ὑι(κῆς) (δραχμὴν) α [(ὀβολόν),]
[± 12] η̣ (ἔ̣τ̣ο̣υ̣ς̣) Φαῶ(φι) κα τοῦ (αὐτοῦ) ἑ[βδομοῦ(?) (ἔτους)]

passim: ʃ = (ἔτους), ʃ = (δραχμαί), / = (γίνονται) 2 μεχ = με(τό)-χ(οις) 6, 11 [siglum] = (ἡμιωβέλιον), [siglum] = (δίχαλκον) 12 [siglum] = (αὐτοῦ)

1 [ἔτους ζ(?)]. The year number has been restored from line 7. If correct, the 7th year of Hadrian was 122/23 A.D. The exact length of the beginning parts of the lines cannot be determined, because one does not know how abbreviated the year designation was. From 12 to 25 letters may have preceded the final sigma of Αὐτοκράτορος. Restorations have been made exempli gratia. Lines of approximately equal length have been recreated and a total amount of syntaximon which is normally found in Arsinoite receipts has been restored (44 drachmas 6 chalkoi, a total amount suggested by the addition of 6 chalkoi to the 8 drachma payment of line 11 and probably also to line 6 where part of the amount has been destroyed).

2 This initial payment may have been made to or through the praktor Euboulos (line 4 and line 9), but the repetition of an official's name and title in line 4 suggests that a different praktor was named here.
The syntaximon receipts typically list the names of the taxpayer, his father and mother, and his grandfather.

3]γῶπε[ως]: The only attested name with this letter combination is the masculine Πνεβγῶπις in P. Achmim 7.93 (v. BL II).

4 A praktor named Euboulos is attested in **2529.4** (159/60 A.D.), but this may be too late for him to be identified with this praktor. An initial installment presumably has been recorded in the earlier lines. As in PFay 54.8 and 9–10, a change of praktor is indicated by the inclusion of δι(ὰ) N. N., etc. Other notations of this type may have occurred with or in place of payments in the damaged parts of following lines. If so, amounts restored in those lines would have to be changed to compensate for the additional words.

5 Tybi 30 – January 25.

6 Epeiph 21 = July 15. The 6 chalkoi and a payment for pig tax are frequently appended to a payment for syntaximon late in the year. The standard annual amount of pig tax in the Arsinoite Nome was 1 drachma 1 obol. For references, see p. 156 above.

6–7 Payments for merismoi probably were recorded in these lines. For representative lists, see **2536–2540**. The notation of payment in the 8th year for taxes due in the 7th year is typical of merismoi records, especially those like the epimerismos aporon for which the individual assessment depends on the number of residents per year who are incapable of paying their share of per capita dues. See the discussion of these assessments on pp. 158–59.

8 [καὶ N.N. (?)]. The entries beginning here may be a continuation of the records of payment for the taxpayer identified in lines 2–3, possibly for the next (or 8th) year of Hadrian or 123/24 A.D. If so, the lacuna contained a year reference such as [καὶ ἔτους η]. But another reference to the same change of praktor following an initial entry of payment (compare line 9 with line 4), along with what appears in line 12 to be a date identical to that of line 7, indicates that lines 8–12 also are a record of payments for Hadrian's 7th year. Written by the same scribe who wrote lines 1–7, these lines are likely the syntaximon records of a taxpayer related to the taxpayer of lines 1–7, perhaps a brother, or more likely a son. The exact relationship was indicated propably at the beginning of the line.

9 [δ]ι(ὰ) Εὐβο(ύλου), etc.: see line 4.

10 Mecheir 21 = February 16 (in a leap year).

11 Epeiph 21 = July 15. The series of entries concluding the record of payments seems to be the same as that of lines 6–7.

12 As noted above (for line 8), the dates in this line are probably the same as those in line 7. Some readings are insecure because of textual damage, but those which have been included or restored fit the traces better than dates in another year for the taxpayer of lines 1–7 would.

TRANSLATION: [Year 7(?) of Emperor] Caesar Trajan [Hadrian Augustus, (month and day). Paid to N.N.] and his associate collectors [of money taxes by N.N., son of N.N. and N.N., grandson of N.N.,] for syntaximon of the [same year at (place) four(?) drachmas, total 4(?) dr.; (month)] 29 through Euboulos and his associate [collectors of money taxes four(?) drachmas, total 4(?) dr.; (month and day)] eight [drachmas,] total 8 dr.; Tybi 30 eight drachmas, total [8 dr.; (month and day) eight(?) drachmas, total 8 (?) dr.; (month and day) eight(?) drachmas, total 8(?) dr.;] Epeiph 21 four drachmas, total 4 dr. 6 chalkoi; [for pig tax 1 dr. 1 ob.; ...] 8th year, Phaophi 21, for the same 7th year [...]
[And N.N.(?)] for syntaximon of the same year [at (place?) four(?) drachmas, total 4(?) drachmas; (month and day),] through Euboulos and his associate collectors of money taxes [four(?) drachmas, total 4(?) dr.; (month and day) four(?) drachmas, total 4(?) dr.;] Mecheir 21 likewise sixteen drachmas, total 16 dr.; [(month and day) eight(?) drachmas, total 8(?) dr.;] Epeiph 21 eight drachmas, total 8 dr. 6 chalkoi; for pig tax 1 dr. [1 ob.; ...] 8th(?) year, Phaophi 21, for the same [seventh(?) year ...]

Nr. 2536 Receipt for Syntaximon and Other Taxes

Arsinoite Nome
14 × 7.1 cm 133/34 or 154/55 A.D

P. 21942. Broken at the right side and the bottom with about two-thirds of each line of column ii missing. Column i has the final letters of several lines. The writing of this light brown papyrus is small, upright, and experienced. There is no writing on the back.

A taxpayer (his name has been lost) has made at least three payments of 4 drachmas each to the collectors of money taxes for syntaximon. The name of the place of payment does not occur in the extant text, but it was apparently in the Arsinoite Nome, since the combination of minor taxes in line 8 frequently appears in receipts from this nome. Arsinoite poll tax amounted annually to 40 drachmas, 44 drachmas 6 chalkoi, or 45 drachmas 2 obols (see Wallace, Taxation 121–26 and the documents and literature cited above on p. 155). The payments recorded here evidently are installments of the total amount due for the year.

The final line of the papyrus like those of **2537–2540** appends the record of payment of minor taxes due generally for support of the guards or police required in the nome. For discussion of the taxes for prison guards, for river guards, and for the billeting of soldiers, see pp. 156–59.

col. ii
ἔτους ὀκτω[καιδεκάτου Αὐτοκράτορος Καίσαρος Τραιανοῦ]
    Ἁδριανοῦ [Σεβαστοῦ, (month and day). διέγρ(αψεν) N.N.]
ὥρῳ καὶ με⟨τό⟩χων [πρακ(τόρων) ἀργ(υρικῶν) N.N., son of N.N., τοῦ
    N.N.,]
μη(τρὸς) Ἀπολλωνίας σ̣[υνταξί(μου) τοῦ αὐτοῦ (ἔτους) (place?)]
5 (δ̣ρ̣α̣χ̣μ̣ὰ̣ς̣) τέσσαρες, (γίν.) (δρ.) δ, Ἁδρια̣[νοῦ (day) (δραχμὰς) (amount),
        (γίν.) (δρ.) (amount), (month and day)]
(δ̣ρ̣α̣χ̣μ̣ὰ̣ς̣) τέσσαρες, (γίν.) (δρ.) δ, Φαρ[μοῦθι (day) (δραχμὰς) (amount),
        (γίν.) (δρ.) (amount), (2H) (month and day)
(δ̣ρ̣α̣χ̣μ̣ὰ̣ς̣) τέσσαρες, (γίν.) (δρ.) δ, [ ]
δ̣εσ(μοφυλάκων) (ὀβολόν), ποτ(αμοφυλακίδος) (ὀβολὸν) (δίχαλκον),
        δ[ιπ(λῶν) (amount)]

. . . .

3 μετόχοις [πράκ(τορσιν)] 5, 6, 7 / = (γίνονται); ʃ = (δραχμαί) 8 —= (ὀβολόν); ✗ = (δίχαλκον)

1 The emperor could be either Hadrian (18th year = 133/34 A.D.) or Antoninus (18th year = 154/55 A.D.). There are, of course, several other combinations of names which would be suitable for either of these emperors. The length of line, therefore, is uncertain.
2–3 διέγρ(αψεν) should be followed by the dative of the officials or by διά with the genitive. The mixture of cases in this document makes either construction possible. The praktor's full name may be given at the beginning of line 3 (i.e., Ὥρῳ). Following the praktor's name and title we often find the place of payment. The end of the line identified taxpayer and probably also his father and perhaps his grandfather.
4 The place and/or year of payment normally follow the name of the tax.
5–7 Uncertainty about the length of lines makes it difficult to determine how many 4 drachma payments were made. There seems to be space at the end of lines 5–7 for other payments.
5 Hadrianos = November 27–December 26. There is a trace of ink at the beginning of this line (and lines 6–7) which must be the symbol for drachmas. The tear caused by a fold in the papyrus and the abrasion of ink makes it difficult to see the symbol.
6 Pharmouthi = March 27–April 25.
7 Additional minor taxes may have been listed at the end of the line. The taxes of line 8 are often accompanied by a tax for watch tower guards (μαγδωλοφυλάκων).
8 For the taxes listed here, see pp. 156–59 above.

TRANSLATION: Year eighteen [of Emperor Caesar Trajan] Hadrian [Augustus, (month and day). Paid to -]oros and his associate [collectors of money taxes by N.N., son of N.N. and grandson of N.N.,] whose mother is Apollonia, for [syntaximon of the same year at (place?)] four drachmas, total 4 dr.; Hadrianos [(day) (amount) drachmas, total (amount) dr.; (month and day)] four drachmas, total 4 dr.; Pharmouthi [(day) (amount) drachmas, total (amount) dr.; (2H) (month and day)] four drachmas, total 4 dr.; [...] for the prison guards 1 ob.; for the river guards 1 ob. 2 ch.; for the billeting of soldiers [(amount)].

Nr. 2537 Receipts for Syntaximon and Other Taxes

Karanis (?)
a) 20.7 × 6.9 cm   142–44 A.D.
b) 11 × 5.9 cm

P. 21933. Fragment a) has been broken at the right side and has suffered much damage from folds and from loss of papyrus strips. There is a margin of about 2 cm at the top and 3.5 cm at the bottom. The smaller fragment b) has been broken on all sides, but the surviving text is in better condition than that of fragment a). Reconstruction of the text shows that about 20–25 letters at the least have been lost from each line between the fragments, while in lines 13–17, the final two-thirds of the lines have been totally lost. A space of about 2 cm separates the two receipts contained in this medium light brown papyrus. Three different hands can be discerned, each forming an average-sized, upright, experienced cursive which has several hastily formed words and several abbreviations and symbols. On the back (writing across the fibers) are parts of receipts from Karanis (?) issued probably to the same taxpayer for payments of beer tax and other taxes due perhaps 142–44 A.D. (see **2497**).

Preserved by the papyrus fragments are parts of two receipts issued to the son of Phanomgeus and Tapetheus for syntaximon and other taxes assessed annually in the Arsinoite Nome. Although the taxpayer's name has been lost (it must have been Phanomgeus; see **2497**), his parents' and grandfather's name have survived, and from these names we can identify him with the taxpayer of Karanis (?) who has been credited with similar payments in **2539** where his name also has been lost. If, as is likely, all four receipts of these two papyri have been issued to the same taxpayer, we have records, unfortunately incomplete, of some of his tax payments for the 6th, 7th, 13th (?), and 14th years of Antoninus. Because each of the two receipts serves to restore missing parts of the other, the text and commentary of **2539** should be consulted in conjunction with that of this document.

The taxes recorded in these receipts are, for the most part, well known from and frequently attested in other Arsinoite documents. For syntaximon (poll tax plus associate charges), see above p. 155, where a brief bibliography can be found. The four receipts issued to this taxpayer who seems to have resided in Karanis all apparently record payments totalling for the year 44 drachmas 6 chalkoi, an amount often attested for the Arsinoite Nome.

Arsinoite syntaximon receipts tend to include records of minor assessments. Those recorded for Phanomgeus in the 6th year of Antoninus are:

[ποτ]αμ(οφυλακίδος) – 4 chalkoi
δεσ(μοφυλάκων) – 1 obol
μαγ(δωλοφυλάκων) – 2 obols 6 chalkoi
ἐπ(ιμερισμοῦ) ἀπό(ρων) – 1 drachma 4 obols
φυλ(άκων) – amount lost

The payments credited to the 7th year are:

φυλάκων or ὑικῆς – 1 drachma 1 obol
ἐπ(ιμερισμοῦ) ἀπό(ρων) – (?) drachmas
ἐπ(ιμερισμοῦ) ἀπό(ρων) – 3 drachmas
φυλ(άκτρου) ἀπόρ(ων) – amount lost

Other minor tax payments clearly were included, but the loss of text prevents us from ascertaining which ones were and what amounts were paid. For the specific entries summarized above, see the notes following the Greek text.

ἔτους ἕ[κτου (?) Αὐτοκράτο̣ρος Καίσα]ρος Τίτου Αἰλ̣[ίου]
Ἁδριανοῦ Ἀντω[νίνου Σεβαστοῦ Εὐσεβο]ῦ̣ς, Ἁδριανοῦ κ̅ς̅. [δι(έγραψε)]
Μάρωνι καὶ μετόχ(οις) [πράκ(τορσιν) ἀργ(υρικῶν) Φανομγεὺς] Φανομ-
γέως τ[οῦ]
Π̣εθέως (μητρὸς) Ταπε̣[θ(έως) συνταξί(μου) Καρ(ανίδος ?)] (δραχμὰς) εἴκοσι,
(γίνονται) (δραχμαὶ) κ,
5 Τ[ῦβ]ι κ̅γ̅ ὁ(μοίως) [(δραχμὰς) ὀκτώ, (γίν.) (δρ.) η, (month and day)
(δραχμὰς) ὀκ]τώ, (γίν.) (δρ.) η, Ἐπεὶφ λ̅
ὁ(μοίως) [(δραχμὰς) ὀκτ]ὼ (ἡμιωβέλιον) (δίχαλκον), (γίν.) (δρ.) [η (ἡμιωβ.)
(δίχαλκον) ± 15 ποτ]αμ(οφυλακίδος) (ἡμιωβέλιον), δεσ(μο-
φυλάκων) (ὀβολόν), μαγ(δωλοφυλάκον) (διώβολον) (ἡμιωβέλιον)
(δίχαλκον),
μ[. . . .] . . [± 15 ζ(?) (ἔτους) Θὼθ (?)] κθ ἐπ(ιμερισμοῦ) ἀπό(ρων)
(δραχμὴν) μίαν (τετρώβολον),
(γίνεται) (δραχμὴ) α (τ̣ε̣τ̣ρ̣ώ̣β̣ο̣λ̣ο̣ν̣), φυλ( ) . . [± 16]
space of about 2.5 cm
(2H) ἔ[το]υ̣ς ἑβδ[όμου Αὐτοκράτορος Κα]ίσαρος Τ̣ί̣τ̣[ο]υ̣ [Α]ἰ̣λίου
10 [Ἁδριανοῦ Ἀντωνίνου Σεβαστοῦ Εὐσεβ]οῦ̣ς, Φαῶφι ι̣β̅.
δι(έγραψεν) Ἀσκλη( ) κ̣α̣ὶ̣ μ̣ε̣τ̣ό̣χ̣(οις) [πράκ(τορσιν) ἀργ(υρικῶν)
Φανομγεὺς Φανομγέως τοῦ Πε]θ̣έ̣ως
μη(τρὸς) Ταπ[ε]θέως σ̣υ̣ν̣[ταξί(μου) Καρ(ανίδος ?) (δραχμὰς) εἴκοσι (?),
(γίν.) (δρ.) κ(?)] . υ . . .
ὁ(μοίως) (δραχμὰς) ὀκτώ, (γίν.) (δρ.) η, Ἁ̣θ̣ὺ̣[ρ (day) ὁ(μοίως) (δραχμὰς)
(amount), (γίν.) (δρ.) (amount), (month and day) ὁ(μοίως) (δραχμὰς)
ὀκτώ,]
(γίν.) (δρ.) η, Παχὼν κε [ ]
15 (3H) ὁ(μοίως) [. . . .] . . [.] (δραχμὴν) μία(ν) (ὀβολόν), [ ]
Μεσο(ρὴ) ια ὑπ(ὲρ) ἐπ(ιμερισμοῦ) ἀπό(ρων) (δραχμὰς) . . [ ]
η (ἔτους) Θὼθ κ ὑπ(ὲρ) ἐπ(ιμερισμοῦ) ἀπό(ρων) (δραχμὰς) γ, φυλ(άκτρου)
ἀ̣π̣ό̣ρ̣(ων) [ ]

4 —) = (μητρός) 5, 6 ⌒ = ὁ(μοίως) 13, 15 ⌒ = ὁ(μοίως) 17 ʃ = (ἔτους); passim: (= (δραχμαί); / = (γίνονται); — = (ὀβολόν); ═ = (διώβολον); ⌐ = (τετρώβολον); ⁄ = (ἡμιωβέλιον); ✗ = (δίχαλκον)

1 ἕ[κτου]: because the receipt which follows is dated in the seventh year. Antoninus' sixth year was 143/44 A.D.
2 Hadrianos 26 = December 22. The verb διέγραψε may have been abbreviated with the longer form διέγρ(αψε).
3 The praktor Maron is otherwise unattested. The taxpayer's name has been lost in these receipts and in **2539**. The first letters of the name, however, probably appear in **2497**, the verso of **2537**, which seems to have been issued to this same taxpayer for other taxes. The name in **2497** is Phanomgeus.
4 Ταπε̣[θ(έως)]. The mother's name is so abbreviated in **2539.** 10. That receipt also provides the place name which has been restored in the lacuna.
5 Tybi 23 = January 19 (143 A.D. was a leap year). Payments of 20, 8, 8, and 8 drachmas probably were made by the taxpayer in each of the three or four years for which we have receipts. It is possible that the first payment in each receipt was 20 drachmas, but loss of text in the other receipt prevents us from discovering exactly what pattern of payments was used. The payment for Tybi 23 must have been 8 drachmas, because the other recorded payments totalled 36 drachmas.
Epeiph 30 = July 24.
6 The 6 chalkoi may be added to any of the installments, but frequently they are remitted with the last or next to the last payment. Sometimes a payment for pig tax is made with the syntaximon installment which includes the 6 chalkoi, but no pig tax payment has been recorded in the extant part of this line. Possibly a pig tax payment was recorded following the syntaximon entry. See line 15, where a separate pig tax payment also may have been recorded. For the merismoi at the end of the line, see the discussion and references above on pp. 156–59.
7 The other receipts issued to this taxpayer suggest that an entry here recorded a payment late in the year (Μεσορή) for epimerismos aporon.
8 Possibly φυλ(άκτρου) ἀ̣π̣[όρ(ων)]. In **2539.6**, this assessment appears to follow an installment for epimerismos aporon. Both perhaps were partially paid early in the year following their assessment, when the tax officials knew exactly how much each taxpayer had to pay to make up for amounts not paid by those incapable of meeting their tax obligations. For this impost, see pp. 158–59.
9 Antoninus' seventh year was 143/44 A.D.
10 Phaophi 12 = October 10 (143 A.D. was a leap year).
11 The praktor Askle(piades?) is otherwise unattested.
12 [Καρ(ανίδος)]: restored from **2539.1**. To judge from the earlier receipt issued to this taxpayer, the first installment probably was 20 drachmas. The date at the end of the line is obscured by textual damage.
13 Hathyr = October 29–November 27 (in a leap year). If line 14 did not include a syntaximon payment, the installment for Hathyr was probably 8 drachmas. But payments for Hathyr and Pachon would likely have been 4 drachmas each.
14 Pachon 25 = May 20. This installment was either for 4 drachmas for syntaximon plus the usual 6 chalkoi, or for the merismoi frequently appended to syntaximon receipts.
15 Damage to the papyrus has obscured the tax designation, but the amount indicates either pig tax or guard tax (φυλάκων). For what appear to be identical payments in later years by this same taxpayer, see **2539.4** and 13. The missing part of the line had records of payments for merismoi such as those listed in line 6.

16 Mesore 11 = August 4. The amount for epimerismos aporon cannot be determined. Only the bottom strokes of two letters survive.
17 Thoth 20 = September 17. Following the entry for epimerismos aporon, perhaps φυλ(άκτρου) ἀ̣π̣ό̣ρ̣(ων), although the letters following φυλ(   ) are difficult to interpret. Written in a very hastily scrawled cursive, they come just at the break in the papyrus. See line 8 for the same sequence of taxes at the beginning of another year.

TRANSLATION: Year six(?) [of Emperor] Caesar Titus Aelius Hadrian Antoninus [Augustus] Pius, Hadrianos 26. [Paid] to Maron and his associate [collectors of money taxes by Phanomgeus,] son of Phanomgeus and Tapetheus, grandson of Petheus, [for syntaximon at Karanis(?)] twenty drachmas, total 20 dr.; Tybi 23 likewise [eight drachmas, total 8 dr.; (month and day)] eight [drachmas,] total 8 dr.; Epeiph 30 likewise eight [drachmas] 6 chalkoi, total [8] dr. [6 ch. ...] for the river guards 4 ch.; for the prison guards 1 ob.; for the watch tower guards 2 ob. 6 ch.; ... [... the 7th(?) year, Thoth(?)] 29 for the epimerismos aporon one drachma 4 obols, total 1 dr. 4 ob.; for the phyl(   ) ... [...]
(2H) Year seven [of Emperor] Caesar Titus Aelius [Hadrian Antoninus Augustus Pius,] Phaophi 12. Paid to Askle(   ) and his associate [collectors of money taxes by Phanomgeus, son of Phanomgeus] and Tapetheus, grandson of Petheus, for syntaximon [at Karanis(?) twenty(?) drachmas, total 20 dr.; (month and day)] likewise eight drachmas, total 8 dr.; Hathyr [(day) likewise (amount) drachmas, total (amount) dr.; (month and day) likewise eight drachmas,] total 8 dr.; Pachon 25 [...] (3H) likewise [...] ... one dr. 1 ob.; [...] Mesore 11 for epimerismos aporon [(amount)] drachmas [...] the 8th year Thoth 20 for the epimerismos aporon 3 dr.; for the phylaktron aporon [...]

Nr. 2538 Receipt for Syntaximon and other Taxes

Arsinoite Nome
7.2 × 5.6 cm — 148–56 A.D.

P. 21934. Broken at the left side with a blank space of 1.5 cm at the bottom. The writing of this medium dark brown papyrus is small, upright, and experienced. On the back is the beer tax receipt **2499**.
The document is a record of payments by Konnos for syntaximon and other minor taxes due annually. The two payments for syntaximon total 44 drachmas 6 chalkoi, an amount often remitted for this tax in the Arsinoite Nome. For the tax and the documents and literature relating to it, see p. 155 above.
Payments for several minor taxes (μερισμοί) have been recorded in the last line of the receipt (four are listed, but at least one more may have been found at the beginning of the line). These taxes are:

1) μαγδωλ(οφυλάκων)–for the watch tower guards, 4¼ obols
2) δεσμ(οφυλάκων)– for the prison guards, 2½ obols

3) ποτ(αμοφυλακίδος)–for the river guards, 1¼ obols
4) διπ(λῶν)–for the billeting of soldiers, 1 obol

All of these taxes are attested elsewhere for the Arsinoite Nome. For additional information, see pp. 156–59.

[ἔτους (number) καιδε]κάτου Αὐτοκράτορος
[Καίσαρος Τίτου] Α̣ἰλίου Ἁδριανοῦ Ἀντωνίνου
[Σεβαστοῦ Εὐσεβοῦς,] Τ̣ῦβι ιδ. διέγρ(αψε) Μαξίμῳ
[καὶ μετόχ(οις) πράκ(τορσιν) ἀρ]γ(υρικῶν) Κοννῶς Κοννῶτο̣ς̣
5 [τοῦ N.N., μη(τρὸς) Τ]ααρεωτίδο(ς) συνταξί(μου)
[(place?) δραχ(μὰς) εἴκο]σ̣ι τέσσαρες, (γίνονται) (δραχμαὶ) κδ,
[(month and day) ἄλ(λας)] δ̣ρα̣(χμὰς) εἴκοσι (ἡμιωβέλιον) (δίχαλκον), (γίν.) (δρ.) κ (ἡμιωβ.) (δίχαλκον),
[± 11 μαγ]δωλ(οφυλάκων) (τετρώβολον) (δίχαλκον), δεσμ(οφυλάκων) (διώβολον) (ἡμιωβέλιον), ποτ(αμοφυλακίδος) (ὀβολὸν) (δίχαλκον), διπ(λῶν) (ὀβολόν)

6 / = (γίνονται) ʃ = (δραχμαί) 7 ο/ = (ἡμιωβέλιον) X° = (δίχαλκον) / = (γίνονται) ʃ = (δραχμαί) 8 Ρ = (τετρώβολον) X° = (δίχαλκον) ═ = (διώβολον) ο/ = (ἡμιωβέλιον) — = (ὀβολόν)

3 Tybi 14 = January 9 (or 10, if this is a leap year). Maximus is unattested as a praktor.
4–5 The names could be Κονεῶς Κονεώτο̣[ς], but this would mean that Koneos is an addendum onomasticis. Because Κοννῶς and Κοννῶτος are well attested, it is preferable to interpret what looks like an epsilon as a nu. There are no other references to this family. The beginning of line 5 perhaps had the name of Konnos' grandfather.
6 δραχμὰς may have been abbreviated as in line 7. The space could have been taken by the date or place of the payment.
8 For these minor tax payments, see pp. 156–99 above.

TRANSLATION: [Year (number)]teen of Emperor [Caesar Titus] Aelius Hadrian Antoninus [Augustus Pius,] Tybi 14. Paid to Maximus [and his associate collectors] of money taxes by Konnos, son of Konnos and Taareotis, [grandson of N.N.,] for syntaximon [...] twenty-four drachmas, total 24 dr.; [(month and day) another] twenty drachmas 6 chalkoi, total 20 dr. 6 ch.; [...] for the watch tower guards 4 ob. 2 ch.; for the prison guards 2½ ob.; for the river guards 1 ob. 2 ch.; for the billeting of soldiers 1 ob.

Nr. 2539 Receipts for Syntaximon and Other Taxes

Karanis
16.8 × 4.8 cm — 149–51 A.D.

P. 21944. Broken at the top and left side with about half of each line missing. Between the two receipts on the medium light brown papyrus is a space of 2 cm. At

the bottom is a blank space of 5.5 cm. The writing of the three hands is a small, upright, somewhat inexperienced cursive with a few rapidly formed words which are difficult to decipher. There is no writing on the back.

The two receipts record the payment of several installments of syntaximon and assessments for various merismoi. Names of the taxpayer and the tax collector have been lost for the first receipt which also lacks a date, but which probably was written shortly before the second receipt. The taxpayer of the second receipt has been credited in earlier receipts for two consecutive years with syntaximon and beer tax payments (142–44 A.D.). These receipts enable us to restore his and his father's name in this receipt (see **2497** and **2537**). The first receipt records taxes paid in Karanis, and, if the two receipts were issued in consecutive years to the same taxpayer, Phanomgeus, the son of Phanomgeus and Tapetheus, we have a record of four (not consecutive) years' payment of syntaximon and merismoi by a resident of Karanis (years 6, 7, 13 (?), and 14 of Antoninus).

For the syntaximon, see p. 155 above. Textual damage prevents us from determining the total amount paid in these two receipts, but it was likely the standard 44 drachmas 6 chalkoi often remitted in the Arsinoite Nome. Payments credited to this taxpayer earlier in 142–44 A.D. suggest that his initial payment was large (20 drachmas) and that the balance was remitted by three 8 drachma payments.

The other taxes recorded in this receipt include several commonly appended to syntaximon receipts. A general description of each can be found above on pp. 156–99. The taxes and amounts recorded for the 13th (?) year are:

φυλ(άκων) or ὑικῆς – 1 drachma 1 obol
μαγ(δωλοφυλάκων) – 4 obols 2 chalkoi
ἐπι(μερισμοῦ) ἀπόρων – 4 drachmas
φυλ(άκτρου) ἀπόρ(ων) – 1 obol
unknown tax(es) – 7 drachmas
For the 14th year, the taxes and payments are:
φυλ(άκων) or ὑικῆς – 1 drachma 2 obols 2 chalkoi
μαγδ(ωλοφυλάκων) – 4 obols 2 chalkoi
δεσμ(οφυλάκων) – (?) obols 2 chalkoi
ἐπ(ιμερισμοῦ) ἀπόρων – 5 (?) drachmas 4 obols

The loss of substantial amounts of all lines has, of course, rendered these annual lists of payments incomplete, and the damage to the extremely cursive words and symbols which can be seen on the papyrus suggests caution in using the data provided in the document. For the problems of deciphering and interpretation, the notes below should be consulted. Moreover, the earlier receipts issued to Phanomgeus in 142–44 A.D. (**2537**) help to understand the information imperfectly presented in these receipts.

. . . .

[length of line uncertain συνταξ]ί(μου) το(ῦ) α(ὐτοῦ) (ἔτους) Καρ(ανί-
δος)[ ]

[ ] (δραχμὰς) ὀκτώ, (γίνονται) (δραχμαὶ) η,
[ ]. Παχὼν κη̄, δι' (αὐτοῦ)
5 [(name of tax) (δραχμὴν) μία]ν (ὀβολόν), (γίν.) (δρ.) α (ὀβ.), μαγ(δωλοφυλάκων) (τετρώβολον) (δίχαλκον),
[(name and amount of tax), ἐπ]ι(μερισμοῦ) ἀπόρων (δραχμὰς) τέσ(σαρες), (γίν.) (δρ.) δ,
[(δραχμὰς) ἑ]πτά (γίν.) (δρ.) ζ, φυλ(άκτρου) ἀπόρ(ων) (ὀβολόν),
[(vacat?)]
space of about 2.0 cm
(2H) [ἔτους τεσσαρεσκαιδεκάτου (?) Αὐτοκράτορος] Καίσαρος Τίτου Αἰλίου
10 [Ἁδριανοῦ Ἀντωνίνου Σεβαστοῦ Εὐσεβοῦς, (month)] ζ. διέγρ(αψε) Χαιρ(ήμονι) καὶ (μετόχοις)
[πράκ(τορσιν) ἀργ(υρικῶν) Φανομγεὺς(?) Φανομγέως τοῦ] Πεθέως (μητρὸς) Ταπεθ(έως)
[συνταξί(μου) τοῦ αὐτοῦ (ἔτους) Καρ(ανίδος?) ± 10]η ῥυ(παρὰς) (δραχμὰς) ὀκτώ, (γίν.) (δρ.) η, Ἁδριανοῦ γ̄
[(δραχμὰς) (amount), (γίν.) (δρ.) (amount),] (3H) ... Τῦ(βι) (δραχμὰς) ὀκτώ, (γίν.) (δρ.) η,
[± 30] (δραχμὴν) μία(ν) (διώβολον) (δίχαλκον), μαγδ(ωλοφυλάκων) (τετρώβολον) (δίχαλκον), δεσμ(οφυλάκων) [..] (δίχαλκον)
[± 20 ὑπὲρ τοῦ διελ]η(λυθότος) ιδ (ἔτους) Θὼθ λ ἐπ(ιμερισμοῦ) ἀπό(ρων) (δραχμὰς) ε (τετρώβολον)

passim: ∫ and (= (δραχμαί); / = (γίνονται); — = (ὀβολόν); = = (διώβολον); Ρ = (τετρώβολον); Χ = (δίχαλκον) 1, 14 ∫ = (ἔτους) 3 ς τ = δι' (αὐτοῦ) 9 G = καὶ (μετόχοις) 10 —) = (μητρός)

1 If the lines of this receipt extended as far left as those of the following receipt, as many as 30 letters per line could have preceded the extant parts of the line. In the lost beginning lines of the receipt the standard information about date, place, taxpayer, tax collector and tax were given.
The year was approximately the 13th of Antoninus (see lines 8 and 14) or 149/50 A.D. Only the iota and a curving, raised, horizontal stroke remain to identify the tax, but the identification is verified by the amounts of the installments and by the presence of the merismoi which are often added to Arsinoite syntaximon receipts.
2 At least one syntaximon installment probably came at the beginning of the line.
3 The date was preceded by another syntaximon installment, by a restatement of the year of payment and/or year for which payment was due, by the name (and amount?) of another tax, or by a combination of these.
Pachon 28 = May 23.
4 At the beginning, record of payment of one or more taxes. The sequence in which the merismoi were recorded is not entirely predictable, but frequently the order is: φυλάκων, μαγδωλοφυλάκων, δεσμοφυλάκων, ποταμοφυλακίδος, and other assessments such as ἐπιμερισμοῦ ἀπόρων, φυλ(άκτρου) ἀπόρων, διπλῶν, and others.
The payment of 1 drachma 1 obol is approximately that of other recorded payments for φυλάκων (PMich VI 383 records payments at Karanis of 1 drachma 2¼ obols in

107 A.D. and of 1 drachma 4¹/₄ obols in 108 A.D.; and payments at Bacchias from 127 to 135 A.D. recorded in PStrassb 414–423 average about 1 drachma 3 obols).
If the payment was not for φυλάκων, it is very likely that it was for the pig tax, which is frequently remitted at exactly 1 drachma 1 obol along with syntaximon payments (see PMich VI 382 and 383). In an earlier receipt, the taxpayer is also credited with a 1 drachma 1 obol payment for an unspecified tax (either the guard tax or the pig tax). See **2537.15**.
For the μαγδωλοφυλάκων refer to p. 157 above and to **2535** in which the same amount of payment is probably recorded (see **2535.8** n.).

5 One or more of the other merismoi may have been listed at the beginning of the line. Payments for the epimerismos aporon vary in amount from village to village and from year to year. Other receipts with 4 drachma payments are PLond III 844, p. 54 (Soknopaiou Nesos, 174 A.D.) and BGU III 881 (Soknopaiou Nesos, 153 A.D.). For the impost, see the comments and references on pp. 158–59 above.

6 The name of the tax or taxes for which the 7 drachmas were paid appeared at the beginning of the line. The 7 drachmas may be an aggregate payment of various merismoi. If it is a payment for only one of the imposts, the amount paid does not enable us to identify exactly which one it was.

6–7 For the φυλ(άκτρου) ἀπόρων, see p. 158 above.

8 The fourteenth year of Antoninus was 150/51 A.D. The restoration is based on the date in line 14. There is, of course, no way of knowing for certain whether or not the number was spelled out, nor do we know whether or not the word ἔτους appeared as a symbol. The common form of the imperial name restored in line 9 suggests that both year and number were spelled out in full.

9 A collector named Chairemon is known for the third year of Antoninus in Bacchias (PStrassb 413), but it is not likely that he was the same person as the Chairemon of our receipt.
The symbol for μετόχοις is a horizontal line connected by a loop to the kappa of καί. The same symbol without the loop can be found in **2523.3** and in PMich VI 385.36.

10 Phanomgeus may be the taxpayer's name; see **2497** (the verso of **2537**). The father's name, Phanomgeus, is restored from an earlier receipt issued to this taxpayer (**2537**).
The same symbol for μητρός appears in BGU I 95.5; III 881.3; and **2537.4**.

11 [Καρ(ανίδος)]: see line 1. Hadrianos 3 = November 29. For ῥυ(παρὰς) (δραχμάς), see **2554.6**

12 The final three lines have been written by a third hand with lighter and clumsier strokes than the earlier hands. Damage to the papyrus in these lines, together with the faint strokes originally made by the scribe, create difficulties of interpretation.
Tybi = December 27–January 25.

13 The 1 drachma 2 obol 2 chalkoi payment was perhaps, like the similar payment of line 4, for φυλάκων. See the comments for that line.
The amount for δεσμ(οφυλάκων) has been obscured by damage to the papyrus. The symbol for 2 chalkoi is clearly visible, but the number of obols is illegible (perhaps (ἡμιωβέλιον)?).

14 Payments of merismoi were made in the first month (Thoth 30 = September 27) of the following year, presumably, but not necessarily, for the previous fourteenth year. The amount of payment for epimerismos aporon is partially obscured by damage to the text. The number of drachmas (5) is suggested by the visible traces, but the reading is by no means secure. The symbol for 4 obols is clearly there. Additional payments of merismoi may have continued to the beginning of the next line.

TRANSLATION: [...] for syntaximon of the same year at Karanis [...] eight drachmas, total 8 dr. [...] Pachon 28, through the same [... for (name of tax) one

drachma] 1 obol, total 1 dr. 1 ob.; for the watch tower guards 4 ob. 2 ch.; [for the (name of tax) (amount);] for the epimerismos aporon four drachmas, total 4 dr.; [for the (name of tax)] seven [drachmas,] total 7 dr.; for the phylaktron aporon 1 ob.
(2H) [Year fourteen(?) of Emperor] Caesar Titus Aelius [Hadrian Antoninus Augustus Pius, (month)] 7. Paid to Chairemon and his associate [collectors of money taxes by Phanomgeus(?), son of Phanomgeus] and Tapetheûs, grandson of Petheus, [for syntaximon of the same year at Karanis(?) -]8 eight debased drachmas, total 8 dr.; Hadrianos 3 [(amount) drachmas, total (amount) dr.;] (3H) Tybi (day) eight drachmas, total 8 dr.; [... for the (name of tax)] one dr. 2 ob. 2 ch.; for the watch tower guards 4 ob. 2 ch.; for the prison guards [...] 2 ch.; [... for the] past 14th year, Thoth 30, for the epimerismos aporon 5 dr. 4 ob.

Nr. 2540 Receipts for Syntaximon and Other Taxes

Theadelphia
14 × 15 cm 154–56 A.D.

P. 25526. Broken at the top and left side, with a blank space of 2.5 cm at the bottom. Vertical folds have caused some abrasion of ink and several breaks in the papyrus, but the formulaic nature of the receipts facilitates the reading. The writing of this medium dark brown papyrus has been made by three hands, all of which have produced small, experienced cursive letters. The first hand is less slanted than the others. There is no writing on the back.
Preserved by the papyrus are receipts for syntaximon, merismos aporon, and the tax for watch tower guards, issued by the praktor Heron to Pnepheros, a resident of Theadelphia. Although the taxpayer's name has been lost with the beginning of the first receipt, it seems that this receipt also was issued to Pnepheros, for the second receipt records an additional payment by Pnepheros for the merismos aporon, probably to complete the annual levy paid in part by him in the first receipt.
Payments for syntaximon are very common and are well documented. Lines 9–16 record payments for the year totalling 44 drachmas 6 chalkoi, an annual amount often paid in the Arsinoite Nome and attested for Theadelphia in PCol 1R2. For discussion and references, see p. 155 above and **2533–2539**. The partially preserved first receipt probably also had installments totalling this same amount.
Appended to the receipts for each year are records of payment of the merismos aporon, an assessment levied on the taxpayers of a community to make up for deficiencies in the collection of the amount owed by the villages because some citizens were too poor to pay or had fled to escape payment. See pp. 158–59, and the documents in this volume numbered **2537** and **2539** (the impost is called epimerismos aporon in these two other Berlin documents, but this seems merely to be another term for the same tax, merismos aporon). The amount to be levied varied from year to year and from place to place, because the assessment was based

annually on the amount not paid by those unwilling or unable to pay. In Theadelphia in 156 A.D., Pnepheros' share was 16 drachmas 3 obols.

The other merismos recorded in these receipts (line 11), the tax for support of the watch tower guards, amounted to 3 obols 2 chalkoi. For the tax, see p. 157. It is also attested in **2512** and **2537–2539**.

. . . .

[± 25].[... ἀ]ρ̣γ(υρίου) (δραχμὰς) ὀ̣[κ]τ̣ώ, [(γίνονται) (δραχμαὶ) η,

[± 20 Θ]ὼ̣θ κ̅β̅ συνταξί(μου) ἑ⟦β⟧πτακ̣α̣ι[δεκάτου (ἔτους) ἀργ(υρίου) (δραχμὰς) τέσσα]ρε[ς,]

[(γίν.) (δρ.) δ, ± 16]. ὑ̣[π]ὲρ μερισ(μοῦ) ἀπόρω̣ν̣ τοῦ αὐτοῦ [(ἔτους) (amount)]

space of 1.5 cm

(2H) [ἔτους] ὀ̣κτ[ωκα]ι̣[δεκά]του Α[ὐτοκ]ράτορος Καίσαρ̣ο̣ς Τίτου Αἰλίου Ἁδριανοῦ Ἀ̣ντω̣[ίν]ου

5 [Σεβα]στοῦ Εὐσ̣εβ[ο]ῦ̣ς, Τ̣[ῦβι(?) (day).] διέγρ(αψεν) Ἥρωνι καὶ με(τό)χ(οις) πράκ(τορσιν) Πνε̣φε̣ρ̣[ῶς]

[Πνε]φερῶτος τ̣ο̣ῦ̣ Μ̣αρσείο(υ) [μη(τρὸς) ...]εος μερισ(μοῦ) ἀπόρων ἑπτακαιδεκάτου ἔτους ἀργ(υρίου) (δραχμὰς)

[ὀκ]τ̣ώ, (γίν.) (δρ.) η

space of about 2.0 cm

(3H) κθ

[ἔτους ἐνν]ε̣α̣καιδεκάτ[ου Α]ὐτοκράτ[ο]ρ̣ο̣ς Κ̣α̣ί̣σαρος Τίτου Αἰλίου Ἁδριανοῦ [Ἀντω]νί̣[ν]ο̣υ̣ Σε̣[βαστοῦ]

10 [Εὐσεβ]οῦς, Ἀθὺρ. [. δ]ιέγρ(αψεν) Ἥρωνι καὶ με(τό)χ(οις) πράκ(τορσιν) Πνεφερῶς α̣ν̣α̣[..]( ) Πνεφε(ρῶτος) τοῦ Μ̣[α]ρσεί̣[ου]

[μη(τρὸς) N.N.] σ̣υ̣νταξί(μου) [τοῦ] α̣ὐτοῦ ἔτο̣[υς] Θεαδ(ελφίας) ἀργ(υρίου) (δραχμὰς) τέσσαρες (ἡμιωβέλιον) (δίχαλκον), (γίν.) (δρ.) δ (ἡμιωβ.) (δίχαλκον), μαγ(δωλο)φυ̣λ̣[ά]κ̣(ων) (τριώβολον) (δίχαλκον),

[± 6] Τῦβι λ ἀ̣ργ(υρίου) (δραχμὰς) ὀκ[τώ,] (γίν.) (δρ.) η, Με̣χε̣ὶ̣ρ κ̣γ ἀ̣ρ̣γ(υρίου) (δραχμὰς) τέ̣σσαρες, (γίν.) (δρ.) δ, Φαμενὼθ κ̅β̅

[ἀργ(υρίου) (δραχμὰς) τ]έ̣σσαρες, (γίν.) (δρ.) δ, Φαρμοῦθι κ̅ε̣̅ ἀργ(υρίου) (δραχμὰς) ὀκτώ, (γίν.) (δρ.) η, Παχὼν κ̅γ̅ ἀργ(υρίου) ⟨(δραχμὰς)⟩ τέσσαρες, (γίν.) (δρ.) δ,

[(month and day)]. ἀργ(υρίου) (δραχμὰς) τ̣έ̣σ̣σ̣αρες, (γίν.) (δρ.) δ, Μεσ[ο]ρὴ κ̅η̅ ἀργ(υρίου) (δραχμὰς) τέσσαρες, (γίν.) (δρ.) δ, ἐπα̣[γο]μ̣(ένων) γ ἀργ(υρίου) (δραχμὰς) τέσσαρες, (γίν.) (δρ.) δ̣,

15 [εἰκοστο]ῦ̣ ἔτους Θ̣ὼ̣θ κ̅η̅ μερισ(μοῦ) ἀπ̣(όρων) ὁ̣μοίως ἀ̣ργ(υρίου) (δραχμὰς) δεκαδύο, (γίν.) (δρ.) ιβ, Φαῶφι κ̅η̅ μερισ(μοῦ) ὁμο̣ί̣ως

[ἀργ(υρίου) (δραχμὰς) τέ]σ̣σ̣αρ[ες (τριώβολον), (γίν.)] (δρ.) δ (τριώβ.).

passim: / = (γίνονται); ʃ = (δραχμαί) 5, 10 μεχ = με(τό)χ(οις) 11 ∕ₒ = (ἡμιωβέλιον); χ° = (δίχαλκον); ɼ = (τριώβολον) 16 ɼ = (τριώβολον)

1 A typical series of syntaximon payments for the 17th year preceded this line. As the third receipt indicates, their total was 44 drachmas 6 chalkoi.

2 Thoth 22 = September 19, 154. The pi of the date has been written over a beta. Restore before the name of the month [ὀκτωκαιδεκάτου ἔτους] or an abbreviated form of this.

3 The total amount remitted for merismos aporon in the third receipt is 16 drachmas 3 obols. If that was the annual assessment for the 19th year, that of the 17th may have been approximately the same. Since 8 drachmas were paid in Tybi(?) of the 18th year for the 17th year (lines 4–7), the amount recorded in this line may have been about 8 drachmas.

5 Tybi = December 27, 154 to January 25, 155 A.D. Neither the praktor nor the taxpayer have been attested in previously published documents.

6–7 For discussion of the amount due for the 17th year, see 3 n. Payments for this tax were normally paid at the end of the year or at the beginning of the next tax year, since assessments were calculated on the basis of outstanding revenues for the year from delinquent taxpayers.

8 κθ: a κόλλημα number? Cf. **2542.1**.

9 The traces could just as well be taken as [ὀκτ]ωκαιδεκάτου. The nineteenth year has been restored, because the space available in line 15 would be too small for [ἐννεακαιδεκάτο]υ.

10 Hathyr = October 29 to November 27, 155 A.D. (because 155 was a leap year). The letters following Pnepheros' name are very faded. Perhaps a name or a status designation.

11 The name of Pnepheros' mother probably came at the beginning of the line. As line 6 shows, her name was rather short, and it would fit in this space along with the abbreviated μη(τρός).

Minor taxes such as those for guards frequently are paid at the same time as syntaximon installments. For this tax, see p. 157. 3 obols 2 chalkoi falls within the average range for payments in the nome in the second century.

12 Another payment for minor taxes may have been recorded at the beginning of this line. Tybi 30 = January 26, 156 (a leap year); Mecheir 23 = February 18, 156 (a leap year); and Phamenoth 22 = March 18, 156 A.D.

13 Pharmouthi 25 = April 20, 156 A.D.; Pachon 23 = May 18, 156 A.D. The first symbol for drachmas in this installment has been inadvertently omitted. The scribe normally makes the symbol as a curved stroked descending from the horizontal indicating abbreviation of ἀργυρίου.

14 The missing month was either Payni (May 26–June 24, 156) or Epeiph (June 25–July 24, 156 A.D.). Mesore 28 = August 21, 156 A.D.; and the third intercalary day = August 26, 156 A.D.

15 Thoth 28 = September 25, 156 A.D.; and Phaophi 28 = October 25, 156 A.D. As noted above (lines 6–7), payments for the merismos aporon typically were made late in the year or early in the following year.

TRANSLATION: [...] eight silver drachmas, [total 8 dr.; ...] Thoth 22 for syntaximon of the seven[teenth year] four [silver drachmas, total 4 dr.; ...] for merismos aporon of the same [year (amount)]

(2H) [Year] eighteen of Emperor Caesar Titus Aelius Hadrian Antoninus Augustus Pius, Tybi [(day).] Paid to Heron and his associate collectors of taxes by Pnepheros, son of Pnephoros [and N.N.,] grandson of Marseios, for the merismos aporon of the seventeenth year eight silver drachmas, total 8 dr.

(3H) 29
[Year] nineteen of Emperor Caesar Titus Aelius Hadrian Antoninus Augustus Pius, Hathyr [(day).] Paid to Heron and his associate collectors of taxes by Pnepheros, son of Pnepheros, ... [and N.N.,] grandson of Marseios, for syntaximon of the same year at Theadelphia four silver drachmas 6 chalkoi, total 4 dr. 6 ch.; for the watch tower guards 3 ob. 2 ch.; [...] Tybi 30 eight silver drachmas, total 8 dr.; Mecheir 23 four silver drachmas, total 4 dr.; Phamenoth 22 four [silver drachmas,] total 4 dr.; Pharmouthi 25 eight silver drachmas, total 8 dr.; Pachon 23 four silver ⟨drachmas⟩, total 4 dr.; [(month and day)] four silver drachmas, total 4 dr.; Mesore 28 four silver drachmas, total 4 dr.; the 3rd intercalary day four silver drachmas, total 4 dr.; [the twentieth] year, Thoth 28, for merismos aporon likewise twelve silver drachmas, total 12 dr.; Phaophi 28 for merismos likewise four [silver drachmas 3 obols, total] 4 dr. 3 ob.

Nr. 2541 Tax Receipt

Provenance unknown
7 × 8.5 cm 205 A.D. (?)

P.25514. Lower margin = 4 cm. This light brown papyrus which has five vertical folds was written with medium-sized, upright, cursive letters by an experienced hand. Traces of three letters 2.3 cm below the last line and traces on the lower right edge. There is no writing on the back.
Sempronia Prisca is credited with an 8 drachma payment of an unnamed tax. Although the imperial name has been omitted, the year number provided in the document indicates that it may have been written in 205 A.D. (see 1 n.). If this date is correct, the payment could have been an installment of the poll tax or crown tax, but since other taxes also could have been paid with 8 drachma installments, it is impossible to be certain exactly what tax obligation Sempronia has met.

ιδ (ἔτους) Φαῶφι α. διέγρ(αψε)
⟦λọγ⟧ \`Σεμ´πρ\`ώ´νια Πρεῖσκ̣α
δραχ(μὰς) ὀκτώ, (γίνονται) (δραχμαὶ) η̣

1 ∫ = (ἔτους) 3 ⸗ = (γίνονται) (δραχμαί)

1 The 14th year could be that of several emperors. Perhaps as in 00s1 8–11, the emperors were Severus and Caracalla. In these ostraca, the same type of dating form and a similar abbreviation are used without inclusion of an emperor's name. In that case, the year would be 205 A.D.
Phaophi 1 = September 28.
2 ⟦λọγ⟧: for Λογγεῖνα? Sempronia Prisca is otherwise unattested. If a Roman citizen, she would be exempt from poll tax. She may, however, have been a native who was given or who adopted a Roman name.
3 8 drachmas is a common installment for poll tax, as well as other taxes paid in multiples of the tetradrachma. Nothing in the text indicates that the payment was only an installment of a larger amount, but we cannot necessarily assume for that reason that the payment was the total amount due. Partial payments are not always specifically designated as such in the Arsinoite Nome.

TRANSLATION: Year 14, Phaophi 1. Paid by Sempronia Prisca eight drachmas, total 8 dr.

Nr. 2542 Receipt for Telesma Kamelon

Soknopaiou Nesos
7 × 3 cm 148 A.D.

P.25513. Broken at both sides and at the bottom, with a margin of about 1 cm at the top above the column number. The dark brown papyrus, which has one vertical fold, was written in an upright, average-sized, experienced cursive, perhaps by the same scribe who write BGU XIII 2235. There is no writing on the back.
Payment of 32 drachmas has been made for the telesma kamelon at Soknopaiou Nesos by a resident whose name has been lost. This tax, attested in the Arsinoite Nome for the period 141–216 A.D., is discussed briefly by Wallace, Taxation 89–90 (list of documents on p. 390 n. 63). Because the payments or aggregates of payments have generally been multiples of ten, it has been assumed by Wallace 89 and by Avogadro, Aegyptus 14 (1934) 295f., that the tax was a payment of 10 drachmas per camel per year. Wallace 89 suggests that the fixed amount identifies it as a licence tax rather than an ad valorem tax on property.
A survey of the documents listed by Wallace (add now PCollYoutie I 40) indicates that most of the receipts have come from Soknopaiou Nesos, while the others with geographical identification are from Karanis (the Michigan tax rolls and PHamb 40). Amounts recorded in the receipts range from 10 drachmas (BGU II 654–161 A.D. and SPP XXII 155–161/62 A.D.) to 100 drachmas (BGU II 461–167 A.D.), and normally the totals are divisible by ten. Installment payments have been recorded in some receipts, always in multiples of four (indicating payment by tetradrachmas); but the annual total eventually is divisible by ten (see PLond II 323, p. 81–160 A.D. and BGU I 219–161 A.D.).
The 32 drachma payment of **2542**, therefore, is probably only one installment of the annual assessment. Paid with 8 tetradrachmas, it was likely completed with at least one more payment which brought the total to an amount divisible by ten. The presence of a date (Epeiph 25) in the final extant line following the record of the 32 drachma payment supports this assumption.
Nothing in this receipt disproves Wallace's and Avogadro's theories about its function or basis of assessment. Noteworthy perhaps is the fact that it becomes the second earliest record of the impost in the nome (PGrenf II 48 of 141 A.D. is the earliest).

κόλ(λημα) η
[ἔτ]ους ἑνδεκάτου Αὐ[τοκράτορος Καίσαρος]
[Τί]του Αἰλίου ῾Αδ[ριανοῦ ᾽Αντωνίνου]
[Σε]β̣αστοῦ Εὐσεβ[οῦς, (month and day). διέγρ(αψεν)]
5 [δι᾽] ῾Ε̣ρμ̣ί̣ω̣ν̣[ος καὶ μετόχ(ων) πρακ(τόρων)]
[Σο]κνοπ(αίου) Νήσο̣υ̣ [N.N.]
[..]εως ἐπικαλουμ̣[ένου N.N. τελέσ(ματος)]
[κ]αμήλων τοῦ α̣[ὐτοῦ (ἔτους) δραχ(μὰς) τριάκοντα]
[δ]ύ̣ο̣, (γίνονται) (δραχμαὶ) λβ, ᾽Επεὶφ κε̣ [ ]
. . . .

9 / = (γίνονται); ʃ = (δραχμαί)

5 The name of the praktor is very tentatively suggested. Following mu is a series of cursive letters which could be interpreted in several ways. Traces before rho could belong to an epsilon. Both dative and genitive (with διά) are found for the praktors' names and titles in these receipts.
8 The date may be followed by Σοκνοπαίου Νήσου. See PCollYoutie I 40.
9 Epeiph 25 = July 19.

TRANSLATION: Column 8
Year eleven of Emperor [Caesar] Titus Aelius Hadrian [Antoninus] Augustus Pius, [(month and day). Paid through] Hermion(?) [and his associate tax collectors] of Soknopaiou Nesos [by N.N., son of N.N.,] also called [N.N., for the tax] on camels for the same [year thirty]-two [drachmas,] total 32 dr. Epeiph 25 [...]

Nr. 2543 Custom Receipt for a Camel

Soknopaiou Nesos
6 × 15 cm — January 22, 189 A.D.

P. 25509. Complete except for the right third of line 1. The light brown papyrus has a left margin of 1.5 cm and has been written in dark, thick, upright, and average-sized cursive letters by a moderately experienced hand. There is no writing on the back.

The receipt records a payment of 6 drachmas levied on a camel belonging to a resident of Soknopaiou Nesos. From similar receipts, the tax can be identified as the ἐρημοφυλακία which probably was used to maintain the desert guards. In the few extant receipts in which this tax is identified as a payment ὑπὲρ συμβόλου καμήλου, the rate per camel is either 6 or 8 drachmas:

SB VI 9197 (= JEA 23 (1937) 224)–one camel, 6 dr., Soknopaiou Nesos, 156 A.D.
PLond II 318, p. 87–one camel, 6 dr., Soknopaiou Nesos, 156/57 A.D.

PLond II 330, p. 88–four camels, 32 dr., Dionysias, 164 A.D.
PGrenf II 58 [1])–four(?) camels, 24 dr., residence unknown, 175 A.D.
SPP XXII 122–three camels, 24 dr., Soknopaiou Nesos, 177 A.D.

Although the basis for assessing the tax is not given in the documents, Wallace, Taxation 272–73, suggested that customs officials representing the central government assessed a tax of 2 drachmas for each nome traversed by an unloaded camel travelling from the Arsinoite Nome to the Prosopite Nome of the Western Delta. His assumption that each nome traversed cost 2 drachmas was based first on the toll of 8 drachmas for four camels in PFay 68 (where presumably only one nome on the desert route to the Oasis of Ammon would be crossed), and second, on the inference from the tax collectors' title in the σύμβολα receipts that the destination was the Prosopite Nome which could be reached only by passing through the Letopolite Nome. In the receipts the officials are usually designated as μισθωταὶ ἐρημοφυλακίας καὶ παροδίου Προσωπίτου καὶ Λητοπολίτου. Presumably, therefore, one camel crossing from the Arsinoite, through the Letopolite, and to the Prosopite Nome would be assessed a toll of 6 drachmas. The additional 2 drachmas per camel in PLond II 330 and SPP XXII 122 Wallace regarded as an additional assessment for παρόδιον, "a transit-toll of unknown nature," since SPP XXII 140 recorded a 4 drachma toll on a camel which he understood to be for both ἐρημοφυλακία (2 drachmas) and παρόδιον (2 drachmas), although this is nowhere stated in the document.

Wallace's interpretation relied heavily on the assumption that the tax farmers' title with its repetition of names of nomes indicated the camel's destination and route. Each of the receipts known to him included references to only the Prosopite and Letopolite Nomes. Without any further explanation Wallace added in two receipts an additional charge of 2 drachmas per camel for παρόδιον and arrived at a regular assessment of 6 drachmas per camel for the ἐρημοφυλακία.

Our papyrus renders part of Wallace's hypothesis suspect, for the rate for one camel is the 6 drachmas charged in three of the earlier receipts, but the number of nomes included in the tax farmers' title has been increased to three. By his calculations, the rate in our receipt should have been at least 8 drachmas. Clearly, this new document shows that the number of nomes mentioned in the collectors' title does not indicate the number of nomes traversed and 2 drachma assessments to be made.

Two toll receipts for ἐρημοφυλακία published by Z. Borkowski, JJP 16–17 (1971) 137–38, show that Wallace was correct in asserting that the tax was levied on

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[1]) The text of PGrenf II 58 has suffered damage at the place where the number of camels was given. Wilcken, Ostraka I 385 n. 1, proposed ὑπὲρ συμβόλων καμήλων [τριῶν ἀργ(υρίου) δραχ]μὰς 24, or a rate of 8 dr. per camel. The lacuna probably contained [τεσσάρων δραχ]μὰς, and the rate was only 6 dr. per camel. The 8 dr. rate per camel occurs only in the receipts where the tax is identified ὑπὲρ συμβόλου καὶ παροδίου (PLond II 330, p. 88, and SPP XXII 122). In these the additonal 2 dr. were for the παρόδιον.

animals without loads (PBerol inv 9758, p. 137, 148 A.D., Karanis–ἐρημοφυλ(ακίας) Σύρος ἐξ(άγων) καμήλους `κενοὺς´ δύο) and that the rate per camel was 2 drachmas (PBerol inv 13311 A, p. 138, ii–iii A.D., Soknopaiou Nesos– ἐρημοφυλ(ακίας) Σατορνεῖλ(ος) ..... καμ(ήλους) τέσσαρες τελ(οῦντας) δρ(αχμὰς) ὀκτώ). The latter receipt along with PFay 68 is very important, for toll receipts usually do not indicate the amount of the tax.

Wallace may then have been correct in assuming that the 6 drachma amounts of the σύμβολα καμήλου documents were multiples of a simple 2 drachma rate and that the basis for multiplication may have been the number of nomes traversed. If the camel driver of our receipt had (as implied in the other receipts) the Prosopite Nome of the Western Delta as a destination,[2] Wallace's formula for calculating the tax rate would produce a total of 6 drachmas (excluding a charge for παρόδιον, which is not mentioned, and assuming that the camel driver went no farther into the Delta; he may, in fact, have travelled to all the nomes listed in the officials' title, and, if so, Wallace's formula, of course, will not work). There is, however, at present nothing which proves that this was the formula by which the σύμβολον amount was determined.

Indeed, there may be another explanation for the 6 drachma charge levied in these receipts. It is possible that the 2 drachmas per camel per nome traversed applied only to travel within an epistrategia and that passage from the nomes of Middle Egypt to the Western Delta (i.e., from one epistrategia to another) was assessed at a different (and higher) rate per camel no matter which nome in the one epistrategia was the point of departure and which in the other was the destination. The toll for entering the Delta (or returning from it) may have been 6 drachmas per camel, payable to the government collector at the customs post between the epistrategiae (or between the Prosopite and Letopolite Nomes). Concerning the παρόδιον, we are forced, it seems, to accept Wallace's theory that an additional 2 drachmas per camel were occasionally assessed, but under what circumstances or for what reason remains obscure.

Whatever explanation of the tax is correct, it is certain that contrary to Wallace's opinion the tax farmers' title listing the names of various nomes does not indicate the number of nomes to be crossed nor does it give the final destination of the camel driver. The specification of nomes in the farmers' title indicates rather that, unlike toll receipts issued at one border, the σύμβολα καμήλου receipts have been issued by an agent of the central government responsible for customs duties involving transit either across several nomes or from one epistrategia to another. For reasons that are not clear, our document gives us a more complete list of the Western Delta nomes for which these μισθωταί were responsible than do earlier published σύμβολα receipts, and ours may even show in the title the direct responsibility which these farmers had to the central government. With the exception of PGrenf II 58, where πραγματευτής, not μισθωτής occurs, all previously known σύμβολα documents identify the tax farmer as μισθωτὴς ἐρημοφυλακιάς. Ours clearly has something else. The letters ηγε[ ] follow the title and perhaps belong to an adjective ἡγεμονικοί with μισθωταί or more likely with a following word referring to the tax. Whether adjective or genitive of ἡγεμών, the intent seems to have been that of identifying the office to which the farmers were responsible.

[2]) This destination may, in fact, be indicated by the word Θερήσεως in line 3 of our document. If this is a place, it can perhaps be identified as the village Θέρησις mentioned in PBrux 7616 col. i. 4; ii. 4 (174 A.D.) and in POxy XXXI 2577.3 (iii–iv A.D.). Its location in the Prosopite Nome is strongly suggested by the former document in which a nome governor requisitions from a βασιλικὸς γραμματεύς of the Prosopite Nome the transport and escort for a traveller to Memphis.

The σύμβολα καμήλου, therefore, were issued by the government tax farmers for payment of the 6 drachma tax for support of the desert guards stationed on the desert routes from the nomes of Middle Egypt to those of the Western Delta. Collection of the tax was made at the customs station between the epistrategiae of Middle Egypt and the Western Delta, i.e., between the Prosopite and Letopolite Nomes. In our receipt, collection has been made by an assistant of the tax farmers, perhaps at a village in the Prosopite Nome called Theresis (see 2 n. above). There is no way of knowing for certain which direction the camel was travelling, since our information about assessment of the tax is incomplete and none of the receipts indicate what the camels' destinations were.

In addition to Wallace, Taxation 272–73, a discussion of four of the five σύμβολα καμήλων (excluding SB VI 9197) can be found in Fiesel, "Geleitszölle im gr.-röm. Ägypten", Nachrichten der Gesellsch. der Wissensch. zu Göttingen, Phil.-Hist. Kl. (1925–26) 95–103. For a list of receipts for ἐρημοφυλακία, see Samuel, JJP 13 (1961) 44–46.

'Αμμῶνις καὶ "Ερσις μισθ(ωταὶ) ἡγε[μονικῆς(?) ἐρημοφ(υλακίας)(?)]
Μαρεώτου καὶ Λιβύης καὶ Προσωπ[ί]του καὶ ἄλλω̣ν̣
νομῶν δι' 'Αρτέως βοηθ(οῦ) Θε̣ρήσεω̣ς ὀνόμ(ατος?) Πμ̣ο̣υεῖτ[ος]
Σεσενοῦφις ἀπὸ Νήσου χαίρειν. ἔσχο̣ν παρὰ σο̣ῦ
5 ὑπὲρ συμβ(όλου) ⟨κά⟩μηλος ἑνὸς δραχμὰς ἕξ, ⟨(γίνονται)⟩ (δραχμαὶ) ς
(ἔτους) κθ Αὐτοκράτορος Καίσαρος Μάρκου Αὐρηλίου
Κομμόδου 'Αντων{ν}ίνο̣υ Κ̣α̣ίσαρος τοῦ κυρίου
Τῦβι κζ

3 δι´ 4 Σεσενούφεως? 5 καμήλου 6 ∟ = (ἔτους)

1 'Αμμῶνις καὶ "Ερσις: Neither of these has been identified as a tax farmer in other published documents.
Unfortunately, the loss of a third of this line renders it difficult to interpret ηγε[ ], but a search of possible words in the WB seems to limit these letters to some form of ἡγεμών or ἡγεμονικός. All other σύμβολα receipts include ἐρημοφυλακίας (and in 3 of the 5 documents καὶ παροδίου) in the farmer's title.

2 Four of the other five σύμβολα καμήλου (see introd. above) list only the Prosopite and Letopolite Nomes (the fifth, SPP XXII 122 has only the Prosopite). The three nomes of our document are all located in Lower Egypt. On these nomes and their location, see H. Gauthier, Les nomes d'Egypte depuis Hérodote jusqu'à la conquête Arabe, Mém. Inst. Eg. XXV (Cairo 1935)–Libya, pp. 37f.; Mareotis, pp. 142–44; and Prosopite,

passim. It is doubtful that all these nomes were to be traversed by the camel. The listing serves rather to identify the area of responsibility for the tax farmers who were in the service of the central government.

3 "Ἄρτεως (or Ἁρτέως): if not metathesis (read Ἁτρέως?), a variation probably of the genitive Ἁρτήους (nom. = Ἁρτῆς). See Mayser, Grammatik I. 2,63 Anhang, p. 34.
Θ̣ερήσεως: perhaps a village in the Prosopite Nome near the border of the epistrategia of the Western Delta. See PBrux 7616 col. i. 4; ii. 4; and POxy XXXI 2577.3.
The letters at the end of this line are difficult to read and interpret. The formula suggests that one should find the dative of the camel driver's name at this place, but ὀνόμ(ατος) makes this impossible. Pmoueis probably was the taxpayer.

4 Σεσενοῦφις: a dialectic variant of Τεσενοῦφις? Read Σεσενούφεως.
ἀπὸ Νήσου: For this abbreviated form, see SB VI 9197 and PLond II 318, p. 87, the other two camel receipts in which it also appears.

8 Tybi 27 = January 22.

TRANSLATION: Ammonis and Hersis, tax farmers of the prefectorial(?) [desert guard tax(?)] of the Mareotite, Libyan, Prosopite, and other nomes, through Hartis, their aide, at Theresis, in the name of Pmoueis, son of Sesenouphis, from (Soknopaiou) Nesos, greetings. I have received from you for the tax on one camel six drachmas, ⟨(total)⟩ 6 dr. The 29th year of Emperor Caesar Marcus Aurelius Commodus Antoninus Caesar the lord, Tybi 27.

Nr. 2544 Receipt for Merismos tōn Theriōn

Soknopaiou Nesos
16.2 × 13.2 cm — October 7, 221 A.D.

P. 25530. The medium dark brown papyrus has been torn along three vertical folds, and beginnings of most lines have been extensively damaged at the break caused by the first fold. The text is surrounded by blank spaces of 3.5 cm at the top, 1.5 to 3 cm at the left, about 2.5 cm at the right, and 3 cm at the bottom. The writing is a medium-sized, slanted, experienced cursive, in which several words have been hastily written and are extremely difficult to read. There is no writing on the back.

The papyrus records payment of 80 drachmas at Soknopaiou Nesos by Aurelia Tekoris, the daughter of Ty[-], granddaughter of Herakl( ). The payment is designated as μερισμ(οῦ) τ[ῶν?] θηρίων, an impost rarely attested and imperfectly understood. The latest comments are those of Sijpesteijn, ZPE 42 (1981) 113, where he establishes that the only other documents attesting the tax are SB VI 9614 (Theadelphia, 283 A.D.) and PLond III 844, p. 54 (Soknopaiou Nesos, 174 A.D.) and that "this tax may have been paid to provide beasts for the amusement of Rome (so A.S. Johnson 549) or it may be connected with the food-supply of the army (so R. Rémondon, Rev. de Philol. 28, 1954, 206–7)." Wallace, Taxation 167 mentions it briefly.

Our text sheds no further light on the function of the tax. Puzzling is the range of dates recorded (174; 221; and 283 A.D.) and amounts attested (3 obols 2 chalkoi in PLond III 844; 80 drachmas in our document; and payments of 76 drachmas and 39 drachmas in SB VI 9614 for two different years at Soknopaiou Nesos). Until additional evidence for the tax emerges, its origin and purpose remain obscure.

ἔτους ε´ Μάρ[κου] Αὐρηλίου
Ἀ̣ντωνίνου Εὐσεβοῦς
Εὐ̣τυχοῦς (καὶ) Μά̣ρκου
Α̣[ὐ]ρηλίου Ἀλεξά̣νδρου
5 (Καί)[σαρο]ς Σεβασ[τῶ]ν, Φαῶ(φι) ῑ.
δι̣(έγραψεν) Α̣ὐ̣[ρή]λ(ια) Τεκῶρις Τυ . [-]
Ἡ̣ρα̣κ̣λ̣(-) [..] κώμ(ης) Σοκνοπ(αίου Νήσου) μερισμ(οῦ)
τ[ῶν?] θηρίων ἀ̣[ργ(υρίου)] (δραχμὰς) ὀγδοή-
[κον]τ̣α, (γίνονται) (δραχμαὶ) π

3, 5 ϛ = (καί) 8, 9 ʃ = (δραχμαί) 9 / = (γίνονται)

6–7 The damage from a vertical fold has created a lacuna near the beginning of these lines, and the readings are therefore not secure. One expects in the initial letters of line 6 a verb indicating payment.
The rapidly formed, cursive strokes at the beginning of line 7 could perhaps be interpreted in another way, but a family name seems most appropriate here.

8 If not τ[ῶν], perhaps τ[ιμῆς] in abbreviated form.

TRANSLATION: Year 5 of Marcus Aurelius Antoninus Pius Felix and Marcus Aurelius Alexander Caesar Augusti, Phaophi 10. Paid by Aurelia(?) Tekoris, daughter of Ty[ ], granddaughter of Herakl( ), of the village of Soknopaiou Nesos for the assessment for the wild beasts eighty silver drachmas, total 80 dr.

Nr. 2545 Receipt for Monodesmia Chortou

Arsinoite Nome
5.3 × 10.7 cm — 194 A.D.

P. 21410. Upper margin 1.7 cm, lower 1 cm, and left 2.2 cm. Folded four times vertically, with only minor damage from small holes. The writing of this light brown papyrus has been made by four different, but similar hands, all slanting, of average height, and moderately experienced. The right half of the document was published previously by W. Brashear as BGU XIII 2285, and since then the left half of the receipt has come to light. There is no writing on the back.

Orsenouphis, son of Horos, a kleruchic farmer, has made several payments for the μονοδεσμία χόρτου for the second year of Pescennius Niger. Three payments of 4 drachmas each and two payments of 28 obols each total 12 drachmas 56 obols.

The receipt has been issued by an official named Saprion, who does not indicate what office he holds.
For this tax which perhaps was used to support the army, see my article in ZPE (forthcoming), where its origin, relationship to the μονοδεσμία ἀργυρικῶν, nature and function are described. Cited and discussed in the article are all papyrological references to the monodesmia and the relevant modern commentaries on the tax.

ἔτους δευτέρου Γαίου Πεσκεννίου
Νίγερος Ἰο[ύ]στ̣[ο]υ Σεβαστοῦ, Μεχ(εὶρ) ια¯.
Σαπρίων Ὀρ[σε]νούφει Ὥρου γεωργ(ῷ), χ(αίρειν).
ἔσχον παρὰ σοῦ ὑ(πὲρ) μονοδεσ(μίας) χόρτου
5 τοῦ αὐτοῦ ἔτους ἐπὶ λόγο(υ) ἀργ(υρίου) (δραχμὰς) τέσ-
σαρες (γίνονται) (δραχμαὶ) δ, (2H) Φαρ(μοῦθι) ̄ς ὀβολοὺς εἴκοσι ὀκτώ,
(γίν.) (ὀβ.) κη, (3H) Παχ(ὼν) ι¯ ὀβολ(οὺς) εἴκοσι ὀκτώ, (γίν.) (ὀβ.) κη,
Παῦνι ζ¯ (δραχμὰς) τέσσαρες, (γίν.) (δρ.) δ, (4H) καὶ γ (ἔτους) //
Θὼθ ̄ς ὑ(πὲρ) τοῦ διελ(ηλυθότος) β (ἔτους) // ἀργ(υρίου) (δραχμὰς) τέσ-
σαρες, (γίν.) (δρ.) δ.

5 ∫ = (δραχμάς) 6 / = (γίνονται); ∫ = (δραχμαί) 7 / = (γίνονται); —— = (ὀβολοί) 8 ∫ = (δραχμάς); / = (γίνονται); ∫ = (ἔτους) 9 ∫ = (ἔτους); ∫ = (δραχμάς); / = (γίνονται)

1–2 For the imperial career of Pescennius Niger and its relationship to that of Septimius Severus, see my article "Pescennius Niger: A Third Year?" in ZPE 47 (1982) 265–74. There it is concluded that, although this document appears to credit Pescennius Niger with not only a 2nd, but also a 3rd year, one must actually interpret the dates falling after February 13, 194 A.D. (the date on which Severus' ascendancy was officially recognized in Egypt) as dates made according to the triumphant Severus. Thus the dates in **2545** begin with Pescennius Niger (February 5, 194); but the later entries are actually dates for Severus (April 1; May 5; June 1; and September 3, 194 A.D.), even though his name is not included in the brief notations of additional payments. See also A. Martin, "Les événements des années 193–194," Anagennesis 2 (1982) 83–98.
2 Mecheir 11 = February 5.
3 Saprion is a relatively common name. Without additional information, it is impossible to identify him. In other monodesmia receipts, payments usually have been made to or through presbyters, and Saprion may have held that position. See "Monodesmia," ZPE (forthcoming).
Ὀρσενούφει Ὥρου: may be the same Orsenouphis, son of Horos, as in BGU I 91.25 (170/71 A.D.), a list of the εὔποροι of Talei. An Orsenouphis is also identified as a δημόσιος γεωργός in PRein 47 (ii A.D.).
3–4 N.N. to N.N., χαίρειν. ἔσχον παρὰ σοῦ, etc. is not the normal form for monodesmia receipts. It is used only here in extant receipts. Others have the form διέγραψε N. N. διὰ πρεσβυτέρων (or πρεσβυτέροις) ὑπὲρ μονοδεσμίας χόρτου.
6 Pharmouthi 6 = April 1. The recording of a payment of 28 obols here and in line 7 indicates that payment was not made with a tetradrachma (= 29 obols), but with a combination of coins having the value of 28 obols.
7 Pachon 10 = May 5.
8 Payni 7 = June 1. The strokes following (ἔτους) here and in line 9 merely accompany the date.
9 Thoth 6 = September 3.

TRANSLATION: The second year of Gaius Pescennius Niger Justus Augustus, Mecheir 11. Saprion to the farmer Orsenouphis, son of Horos, greetings. I have received from you for the one-bundle-of-hay-tax for the same year on account four silver drachmas, total 4 dr.; Pharmouthi 6, twenty-eight obols, total 28 ob.; Pachon 10, twenty-eight obols, total 28 ob.; Payni 7, four drachmas, total 4 dr.; and the 3rd year, Thoth 6 for the past 2nd year, four silver drachmas, total 4 dr.

Nr. 2546 Receipt for Tax on an Oil Press

Herakleia
11.5 × 10.7 cm July, 198 A.D.

P. 21887. A few letters at the ends of the lines have been lost because of a break in the papyrus at one of the three vertical folds. The loss is more extensive in lines 7–9 than in the beginning lines. The writing of this light brown papyrus is small, upright, and inexperienced, with several letters blotted or thicker than others. There is no writing on the back.
The papyrus records the payment of 8 drachmas in the name of Tix(?), an oil manufacturer, for the tax on his oil press. The 8 drachmas is a partial payment for the year. Like PFay 64 and BGU I 61. ii., the document combines the two formulas usually found in separate tax receipts. In the first part the tax collector Sotas notes that a payment has been made to him and his associates (διέγραψ̣ε̣ν). Following this is his statement of the specific nature of that payment introduced by ἔσχον.
The identification of the tax is by no means certain. Only three other documents refer to it, and all of them come from the same village and the same time period as **2546.** Furthermore all seem to have been issued to the same person, an oil manufacturer named Tix or Tixi. BGU II 790 (198/99 A.D.) records payment of 48 drachmas to Sotas and his associates εἰς Τὶξ Εὐπόρου ἐλεου[ργὸν εἰς] παραγραφὴν ἐλέου γι[....] ἐν ἐποικ[ίο]υ (sic) Ἀρμυρᾶς (see BL I 67 for the improved text). In BGU I 61. ii, payment of 12 drachmas is made to Sotas and his associates εἰς λόγον παραγραφ[έ]ως ἐλεουρ[γίας(?)] or ἐλεουρ[γί(ου)] (see BL I 14). The entry in BGU III 819 (201/202 A.D.) is very brief: 24 drachmas ὑ[π]ὲρ παραγραφῆς ἐλεουργίου. In an earlier part of the papyrus, it is stated that the payment has been made to Sarapion and his associates εἰς Τίξι. Related to these documents, but for a different tax, is PAberd 35 (202/203 A.D.) in which Tixi pays 12 drachmas to Sarapion for a tax on oil mortars.
All of the BGU documents show that the tax was of the παραγραφή type, i.e., a debt registered against a person's name on the tax lists. For παραγράφειν, see PMich XI 577.3 (esp. p. 2 n. 9) and 601.10. There is, however, no consistent amount paid, nor is it certain for what specifically the payment was made. The amounts paid are 8, 12, 24, and 48 drachmas. The payments of 8 and 12 drachmas are partial payments; there is no indication whether or not the other two are full or

partial payments. If the payment was due annually, it is possible that it totalled 48 drachmas, but the documents do not agree on the item for which this payment was made. In BGU I 61 the word following παραγραφῆς is either ἐλεουρ[γίας] or ἐλεουρ[γί(ου)]; in BGU III 790, ἐλέου γι[....]; and in BGU III 819, ἐλεουργίου. **2546** seems to be identical to 790 in having ἐλέου γι [...]. The payment, therefore, may be for the tax due on the oil press, the oil, or the manufacture of oil, unless all documents can be shown to have the same reading. It is clear that all were written by a semi-literate scribe, for all documents have words incorrectly spelled or with letters omitted. Probably all of the documents should be corrected to ἐλεουργίου, since there is evidence for both the rho and the gamma in the texts. The payment then is for part of the tax due on an oil press owned by Tix, an oil manufacturer of Herakleia. For oil mills and oil presses, see **2486**, introd.

ἔτους ς τῶν κυρί[ων]
Σεβαστῶν, Ἐπὶφ ι[β(?).]
διέγραψε Σώτας κ[αὶ]
μετόχων πρα⟨κ⟩τόρω[ν]
5 ἀργυρικκῶν κώμ[ης]
Ἡρακλείας. ἔσχο[ν παρ]α-
γραφῆς ἐλεου⟨ρ⟩γίο[υ(?) κατ]ὰ(?)
μέρο[ς] ἐπὶ λόγου [Ἐπὶ]φ(?) ιβ
ὀνόμ[ατ]ος Τ[ὶξ(?) ἐλαιο]υ[ρ]γοῦ
10 αὐτο[ῦ] ἔτους δραχμ[ὰς] ὀκτώ, (γίνονται) (δραχμαὶ) η.

2 Ἐπείφ 3–4 Σώτα καὶ μετόχοις πράκτορσιν 5 ἀργυρικῶν 6 εσ corr. ex ηρ 7 ἐλαιου⟨ρ⟩γίο[υ] 10 / = (γίνονται); 3 = (δραχμαί)

2 Epeiph 1[2?] = July 6. The restoration is based on line 8 where the ιβ at the end of the line seems to be a date rather than an amount.
3 Sotas is the praktor also in BGU I 61. ii, and in BGU III 790.
5 The scribe first wrote αργυρικω., then over the last two letters κων.
7 ἐλεου⟨ρ⟩γίο[υ κατ]ά. For ἐλεουργίου, see the discussion and references in the introduction. Κατά is the only word which seems to be appropriate for μέρο[ς] in line 8, but it is not totally satisfying. There is already in line 8 an indication that the payment is not for the full amount due.
9 Τ[ὶξ ἐλαιο]υ[ρ]γοῦ. The restoration is very tentative and is based on the other receipts of this type in which Tix or Tixi is the taxpayer. All three receipts are from Herakleia at about the same time. See BGU I 62. ii; III 790; and III 819. The name Tixi appears also in PAberd 35 (202/203 A.D.) from Herakleia and the name Tix in PLond III 929.30 (p. 42), but the latter Tix is not related to the Tix or Tixi of Herakleia.

TRANSLATION: Year 6 of the lords Augusti, Epeiph 12(?). Paid to Sotas and his associate collectors of money taxes at Herakleia. I have received for the tax liability registered for an oil press on account on the 12th of Epeiph(?) in the name of Tix(?), an oil manufacturer, a partial payment for this same year of eight drachmas, total 8 dr.

Nr. 2547 Receipt for Tax on Fulling

Arsinoite Nome(?)
8.3 × 10.2 cm early iii A.D.

P. 21835. Writing across the fibers. Broken at the bottom, with an indeterminate number of lines missing. The writing of this medium to light brown papyrus has been made by two different hands, the first with slightly-slanted, medium to large-sized, clumsily-formed cursive letters which have been made in several instances with thick strokes. The second hand has made slightly smaller, more upright, and more experienced cursive letters. There is no writing on the back (along the fibers). This document was originally published in MusPhilLond 2 (1977) 244–50, where discussion and notes for the text can be found.

κβ (ἔτους) Παῦνι η̅ διέγρ(αψε) Κορκούλῳ
καὶ τοῖς λοιπ(οῖς) μισθ(ωταῖς) κοπ(ῆς) τριχ(ὸς) καὶ χ(ειρωναξίου)
Ὦρις ῥαβδιστὴς ὑπ(ὲρ) χ(ειρωναξίου) τοῦ αὐτοῦ
ἔτους ἐπὶ λόγ(ου) δραχμὰς τέσσαρες,
5 (γίνονται) (δραχμαὶ) δ,
(2H) καὶ ὁμοίως Μεσορὴ θ̅ διέγρα(ψε)
Σαρα(πίων?) ὑπὲρ τοῦ αὐτοῦ ἔτους ἄλλας
[δραχμὰς] τέσσα[ρ]ας, (γίν.) (δρ.) δ,
[καὶ ὁμοίως] Μεχεὶρ κβ ὑπ(ὲρ) [ ]
. . . .

1 L = (ἔτους) 5, 8 ⊢ = (γίνονται) (δραχμαί)

TRANSLATION: Year 22, Payni 8. Paid to Korkoulos and the remaining collectors of the trade-tax on fullers and weavers by Osis, a fuller, for the trade-tax of the same year, four drachmas on account, total 4 dr.
(2H) And likewise, Mesore 9. Paid by Sarapion(?) for the same year another four [drachmas,] total 4 dr.; [and likewise] Mecheir 22 for [...]

Nr. 2548 Receipt for Weaver's Tax

Arsinoite Nome
13 × 5.8 cm 117–38 A.D.

P. 25503. Broken at the top, left, and right sides, with a blank space of 3.8 cm at the bottom. Parts of two lines of a previous text appear at the top edge, and a space of 1.6 cm separates them from the receipt beginning in line 3. The medium dark brown papyrus has been folded once vertically and twice horizontally. The writing of the second hand is upright, average-sized, and experienced, with individual letters carefully formed and often separated from adjacent letters. The other

hands are smaller, upright, and more cursive than the first. There is no writing on the back.

A receipt totalling at least 24 drachmas has been issued through Asklas and, it seems, his associate tax farmers to or for the credit of the slave Thaesis. The amount of the first payment in Mecheir has been lost; subsequent payments are: 4 drachmas in Pachon; 4 drachmas in Epeiph; and 12 drachmas in Mesore.

The name of the tax for which these payments have been made does not appear in the surviving portions of the text, but the tax farmers' title and the slave designation of Thaesis point to the weaver's tax as the most likely impost for which the installments have been paid. Slaves were used frequently in the weaving industry; see N. Pikus, "ΠΑΙΔΙΣΚΑΙ in der Wollweberei des Apollonius in Memphis," Sowjetwissenschaft 3 (1953) 446ff. (non vidi); Reil, Gewerbe 111 and 170ff.; PSI X 1154 α 8 and η 1; BGU II 617; and documents such as POxy II 262 and XLI 2957, which are notifications of the death of slave weavers, presumably to remove them from tax rolls. Several apprenticeship documents also attest to the use of slaves as weavers: PMich V 346a; SPP XXII 40; POxy XIV 1647; PSI III 241; and PWisc I 5 (which includes discussion of the documents). See also the apprenticeship documents listed and discussed in Herrmann, JJP 11–12 (1958) 119–39 and ZPE 7 (1971) 173.

The annual amount due for weavers' tax in the Arsinoite Nome appears to have been 38 drachmas. For the tax, see Wallace, Taxation 193–202 and 436 n. 24, where a list of receipts is given. Further discussion and lists of receipts can be found in Calderini, Aegyptus 26 (1946) 48–52; in the introduction to PMich X 598; and in ZPE 7 (1971) 175–76.

If Thaesis has been credited with payment of the weavers' tax, the amount recorded in the receipt seems to have totalled less than the frequently attested 38 drachmas, unless the missing amount of the first payment was 18, not 4 drachmas, or unless Thaesis made earlier payments which were credited to her account on another receipt.

Other explanations for the lower total payment could be 1) that the amount has been paid for a tax which has nothing to do with weaving, for no tax name appears in the extant text, or 2) that the weavers' tax was not invariably assessed in the Arsinoite Nome at 38 drachmas per year (see Wallace's discussion on pp. 193–202 for the problems involved in determining the amount of the tax), or 3) that differing amounts were assessed for different categories of weavers or workers associated with weaving (Wallace 195).

For the weaving industry, see Reil, Gewerbe 95ff., and **2471** introd.

[δρα]χμὰς. [ ]
[ ]ε̣ πλήρης [ ]
space of about 1.5 cm
(2H) [(ἔτους)]ου Ἁδριανοῦ Καίσαρ[ος]
[τοῦ κυρίου, Μεχ]ε̣ὶ̣ρ δ̅ διὰ Ἀσκλᾶτ[ος]
5 [καὶ N.N.]ς μισθωταὶ γερδίων

[ὑπὲρ (?) σωμάτων (?)] δουλιδῶν κώμης Φ̣[.]
[± 5 διέγρ(αψε)] Θαῆσις ὥς φησιν δο̣ύλ̣(η)
[τοῦ N.N. ἐπὶ] λ̣όγου ἀργυρίου δραχ[μὰς]
[τέσσαρες, (γίνονται) (δραχμαὶ) δ,] ὁμοίως Παχὼν γ̅ [ἄλ(λας?)]
10 [δραχμὰς τέσσ]αρες, (γίν.) (δρ.) δ, (3H) ὁμοίως Ἐπεὶφ ο̣.[..]
[ἄλλας δραχμὰς τ]έσσαρες, (γίν.) (δρ.) δ, (4H) ὁμοίως Μεσ[ορὴ]
[(number) ἄλλας δ]ρ̣αχμὰς δεκαδύο, (γίν.) (δρ.) ιβ

5 μισθωτῶν 6 δουλικῶν(?) 10, 11, 12 / = (γίνονται); ∫ = (δραχμαί)

3–4 Ἁδριανὸς Καῖσαρ ὁ κύριος is the most frequently attested formula which will fit in these lines. The -ου are the final letters of the year number.
Mecheir 4 = January 29.

4–6 There is only one other document in which a μισθωτὴς γερδίων is attested (PColl-Youtie I 34 of 141 A.D.). Receipts for taxes paid by weavers (γέρδιοι) normally are issued by or through ἐπιτηρηταὶ γερδίων (OBodl 1023; 1028–33; and 1035); τελῶναι γερδίων (OBodl 1013–14; 1018–22; 1024–27; and 1034); or ἐκλημπτόρες γερδίων (BGU VII 1591; PPhil 24; and PMert II 64). For the collectors, see Wallace, Taxation 308–309 and BGU VII 1591. A μισθωτὴς λινύφων is attested in OWilbBrookl 33 (188 A.D.); and in BGU II 617 (215 A.D.), a slave weaver (δούλη γερδίαινα) makes payments totalling 38 drachmas to the μισθωταὶ κοπῆς τριχὸς καὶ χειρωναξίου. These same collectors receive payments from a (female) weaver in PCollYoutie I 36 (184 A.D.) and from a fuller (ῥαβδιστής) in **2547** (early iii A.D.).
Asklas is otherwise unattested as a tax collector.
The words lost at the beginning of line 6 obscure the meaning of δουλιδῶν as part of the farmers' title. Because Thaesis later identifies herself as a slave (line 7), the word probably should be read δουλικῶν. Σωμάτων comes to mind as a noun regularly found with the adjective δουλικῶν, but the word order is normally reversed (δουλικὰ σώματα). Perhaps the adjective should be understood to refer to a specific type of tax (τὰ δουλικά, formed like τὰ σιτικά and several other taxes) or to any tax paid by slaves. Instead of ὑπὲρ, the first world of the line may have been καί followed by τῶν, although there appears to be space for about 10 letters preceding the adjective.

7 Θαῆσις ὥς φησιν δο̣ύλ̣(η): cf. PSI X 1154 α 8 and η 1: N.N. ὡ̣ς φη( ) δουλ( ) of N.N. γέ(ρδιος?) (δραχμὰς) ιβ. In this list are eight persons identified as δουλ( ), five of whom are also called γε( ), while this information has been lost for the other three. γέ(ρδιος) and not γε(ρδιακόν) is the proper resolution according to Wipszycka, JJP 15 (1965) 170 n. 24.

8 Either the owner's name or the word γερδίαινα appeared at the beginning of the line.

9 Pachon 3 = April 28.

10 Epeiph = June 25 – July 24. The omicron following the month may be part of the date spelled out (ὀγ[δόῃ]). Normal in Ptolemaic texts (cfs. BGU XIV 2382.11), there are no other examples of this type of date in Roman documents.

11 Mesore = July 25 – August 23.

TRANSLATION: [...] drachmas [...] ... [...]
(2H) [Year (number)] of Hadrian Caesar, [the lord,] Mecheir 4. Through Asklas [and N.N.,] tax farmers of the (taxes paid by) weavers [for(?)] slaves(?) of the village of Ph[- Paid by] Thaesis, as she says, a slave [of N.N. on] account [four(?)] silver drachmas, [total 4(?) dr.;] likewise Pachon 3 [another(?)] four

[drachmas,] total 4 dr.; (3H) likewise Epeiph [(number) another (?)] four [drachmas,] total 4 dr.; (4H) likewise Mesore [(number) another(?)] twelve drachmas, total 12 dr.

Nr. 2549 Receipt for Phoros Probatōn and Phoros Nomōn

Arsinoite Nome
10.9 × 6.5 cm 62 A.D.

P. 21947. Broken at the left side with about half of each line missing. At the top is a margin of 1 cm and at the bottom 3 cm. The writing of this light brown papyrus is small, upright, and experienced in lines 1–4. Lines 5–10 written apparently later than 1–4 have larger letters and tend to be more slanted and thicker than those of the earlier lines. There seem to be several changes of hand roughly corresponding with monthly payments. There is no writing on the back.

The papyrus records several payments for the φόρος προβάτων and for the φόρος νομῶν. Names of both taxpayer and tax officer have been lost.

The latest discussion and interpretation of these payments is that of H. Maehler in BGU XI 2102 (pp. 183–84) where he argues that payments φόρου προβάτων were not made for lease of sheep belonging to the state, but rather for grazing rights on state land (here the estate of Germanicus) for privately owned sheep. The amount of payment would have been based on the amount of land leased. Maehler, following Tomsin, Étude sur les πρεσβύτεροι des villages 490, notes also that the φόρος νομῶν is a rental payment for grazing rights on νομή which, properly speaking, was grazing land so inferior that nothing but grass grew on it. φόρος προβάτων was for land, perhaps uncultivated, temporarily but not permanently used as pasture. For another view, see Wallace, Taxation 72 and 79–81; PWisc II 83; OROM II 284; and P. Parsons, "Three Documents from Trinity College," CÉ 44 (1969) 315–17, who inclines "to the traditional view that the state rented out flocks belonging to the confiscated estates, and that it is the rent paid for the flocks which the documents call φόρος προβάτων."

Because the left half of the document is missing, it is not clear how much was paid for each of the two types of rent or grazing rights and how often or for what period of time payment was made. If all payments in lines 3–8 were for φόρος προβάτων on an annual basis, the taxpayer paid at least 60 drachmas for such rent of sheep or grazing rights. The last three (or three and one-half) lines record payments for a different year and include at least one payment φόρου νομῶν, but perhaps here only a partial amount of the annual rent has survived. At the end of line 10, the payment is for 20 (or more) drachmas. Presumably, if the distinction made by Maehler between φόρος προβάτων and φόρος νομῶν is correct, the payments for the second year were all for φόρος νομῶν and were paid for rental of pastures different from those for which the φόρος προβάτων was paid in the preceding year. It is, of course, possible that the seven payments listed in the papyrus

should be distributed between the two rents in another manner than that suggested above or that other taxes or rents besides the two identified in the papyrus were paid. Conceivably the payments also may have been made for the same year.

For other rental receipts of this type, see Wallace, Taxation 386 n. 10; BGU XI 2102; BGU XIII 2298; and PStrassb 469 (5) and (6).

For the φόρος νομῶν, see CPR I 4 (a receipt from Tanis of 182 A.D.), which has additional references to the rental payments.

[ἔτους ὀγδόου ....] Κ̣λαυδίου Καίσαρος
[Σεβαστοῦ Γερμανικοῦ Αὐτ]ο̣κράτορος, Φαρμο(ῦθι) ι̅ϛ̅.
[διέγρ(αψεν) ± 15] φό(ρου) προβ(άτων) Γερμανικ(ιανῆς)
[οὐσίας ± 10 (δραχμὰς) δ]εκαέξ, (γίνονται) (δραχμαὶ) ιϛ,
5 [± 20]η (2H) Παῦνι κ̅ε̅
[± 10 (δραχμὰς) εἴκοσι τέσ]σαρ(ες, (γίν.) (δρ.) κδ,
[(3H) ± 12 (δραχμὰς) δεκάεξ,] (γίν.) (δρ.) ιϛ, ὁμ̣ο̣ί(ως) (δραχμὰς) τέσ⟨σ⟩αρ(ες), (γίν.) (δρ.) δ,
[(4H) ± 20]θ̣ (ἔτους) ὑπ(ὲρ) η (ἔτους) ἄλ(λας)
[(δραχμὰς) (amount), (γίν.) (δρ.) (amount), (5H?) φ]ό(ρου) νο(μῶν) Φαῶφι ε ἄλλ(ας)
10 [(δραχμὰς) (amount), (γίν.) (δρ̣.) (amount), (6H?) μη(νὸς) Ν]ερωνί(ου) λ̅ ἄλ(λας) (δραχμὰς) εἴ-
[κοσι, (γίν.) (δρ.) κ]

4, 6 ζ = (γίνονται) (δραχμαί) 7 ϵ = (γίνονται) (δραχμαί); (= (δραχμάς);)(= (γίνονται) (δραχμαί) 8 L = (ἔτους) bis 10 ʃ = (δραχμάς)

1 Although the extant names also belonged to Claudius, Nero is preferred because of the use of Neronius in line 10.
2 Pharmouthi 16 = April 11.
3–4 The first half of this line contained the verb indicating payment and the taxpayer's name. It may have included his father's name, or it may have had the name of the praktor who received payment.
The οὐσίαι were large estates granted by early Roman emperors to members of their families and to other groups including senators, equestrians, and Alexandrians upon whom they chose to bestow their favor in a tangible way. Most were later taken over by the State, but they continued to be identified by the name of the original estate owner.
An estate of Germanicus is attested by several documents ranging in date from 5 A.D. (SB VI 9150) to 208 A.D. (BGU III 810 ii). Exact location and boundaries are difficult to determine, for the estate, which may have consisted of many parcels of land scattered around, is mentioned in connection with several villages of the Nome: Bacchias (PLond II 445, p. 166); Philadelphia (PHamb I 3 and PPhil 19); Karanis (PMich IV 224. 5194–98; 225. 2816–20; and 540); Soknopaiou Nesos (BGU III 810 ii); Euhemeria (PRyl II 134); Theadelphia (BGU IX 1894. 111 and PCol 1 verso 1a. 45); Ptolemais (PMich VI 374; BGU I 160; II 441; PChic 6; 70; 81; and PBour 42); Kerkesis (PChic 10 and 31); Psenyris (PRyl II 207); and Lagis (PBerlLeihg 29). For discussion of the estates see: M. Rostovtzeff, Studien zur Geschichte des römischen Kolonates (1910) 119–33

and 180–92; M. Rostovtzeff, SEHRE² (1957) I 292–95 and II 669 n. 45, where the estates are listed; PBour, pages 159–60; A. Tomsin, "Notes sur les ousiai de l'époque romaine," Studi in onore di Aristide Calderini e Roberto Paribeni II (1956) 211–24; D. Foraboschi, "L'ousia Severiana," CÉ 42 (1967) 172 n. 1; G.M. Parássoglou, Imperial Estates in Egypt, diss. Yale (1972) and Parássoglou, "New Documents on the Imperial Estates in Egypt," BASP 12 (1975) 85–92. Cf. also **2554.6** n.

5 Payni 25 = June 19.
The eta preceding the date may be the final part of another indication of payment. If so, it would be the amount 8 drachmas or 8 plus 10 or a multiple of 10 (i.e., 18, 28, 38). Another possible beginning for the line would be regnal year and identification of rent paid for the year.

7 A month and day perhaps begin the line.

8 Two letters before ὑπ(έρ) are difficult to interpret. One expects a notation about the type of rent for which payment has been made, but the cursive letters which survive do not suggest such a designation of rent. If anything, the stroke just before ὑπ(έρ) looks like the abbreviation for ἔτους. The other letter may then be read as a theta for the 9th year in which, it seems, payment was made either for the preceding 8th year or for the grazing rights of the current year on pastures different from those of the 8th year.

9 Phaophi 5 = October 2.

10 Neronius 30 = December 26. For honorific months see: Wilcken, Ostraka I 809–12, and K. Scott, "Greek and Roman Honorific Months," YCS 2 (1931) 199 ff. Cf. **2525**, iii. 2 n. and **2533.7** n.

TRANSLATION: [Year eight of ...] Claudius Caesar [Augustus Germanicus] Imperator, Pharmouthi 16. [Paid by N.N. ...] for the lease of (grazing rights for?) sheep on the estate of Germanicus [...] sixteen [drachmas], total 16 dr.; [...] (2H) Payni 25 [... twenty-]four drachmas, total 24 dr.; [(3H) ... sixteen drachmas,] total 16 dr.; likewise four drachmas, total 4 dr.; [(4H) ...] the 9th year for the 8th year, another [(amount) drachmas, total (amount) dr.;] (5H?) for the lease of pastures, Phaophi 5, another [(amount) drachmas, total (amount) dr.;] (6H?) Neronius 30, another twenty(?) drachmas, [total 20(?) dr.]

Nr. 2550 Receipt for Phoros Nomōn and Phoretron

Arsinoite Nome
13.3 × 9.5 cm March 10, 195 A.D.

P.25061. Broken at the right side, with a margin of ca. 2 cm at the top, 1.5 cm on the left, and 4.5 cm at the bottom. The handwriting of this light brown papyrus is an upright, average-sized, and experienced cursive, similar, if not identical to, the handwriting of PRyl II 196 (Seider, Paläographie I 36). There is no writing on the back.

The papyrus is a receipt issued by Heron, the agent of the nomarch Apion of the Arsinoite Nome, for payment made through the presbyters for the φόρος νομῶν (65 drachmas 1/2 obol) and the φόρετρον (5 drachmas 5 obols).

Extant receipts for the φόρος νομῶν are few in number, and with one exception (**2549**) come from the last half of the second century and early third century A.D. These receipts are:

2549–Arsinoite Nome, 48 or 62 A.D., amount paid uncertain (includes payments for φόρος προβάτων)
PLond III 919 a, p. 56–Soknopaiou Nesos, 174 A.D., 48 drachmas
CPR VI 4–Tanis, 182 A.D., 100 drachmas
2550–Arsinoite Nome, 195 A.D., 65 drachmas 1/2 obol
BGU I 345–Tanis, 207 A.D., 200 drachmas
BGU III 810–Soknopaiou Nesos, 208 A.D., 600 drachmas
PFay 61–Philoteris, 233 A.D., 48 drachmas

Other references to the rent can be found in tax lists such as: BGU IX 1894. 16, 23, 59, 102 (157 A.D.); PColThead verso 1 a 46 (160 A.D.); PRyl II 213. 110, 335 (late ii A.D.); and BGU I 199 verso. 10 (late ii A.D.).

It is generally agreed that the φόρος νομῶν was paid for grazing rights on pasture land rented from the government (νομαὶ ἐντὸς μισθώσεως) and that the rate paid for the rental was determined by the size of the land rented. None of the extant receipts, however, gives the size of the land rented (nor do they give the size of the flock). One cannot, therefore, determine precisely how the payment was calculated, although it was probably at a fixed rate per aroura per year (see PWürz 11 and PLond III 1223, p. 139).

The ἐννόμιον, however, was a charge for use of royal νομαὶ ἐκτὸς μισθώσεως and gave the owner the right to graze his animals on any available domain land in the nome. Payment was made for ἐννόμιον at a fixed rate per animal. See Wallace, Taxation 72, 86–88; PRyl II 213. 9 n.; Aegyptus 14 (1934) 293 ff.; PTebt III 703 (for the Ptolemaic period); CÉ 45 (1970) 325–27; and OROM II 284. Maehler, BGU XI 2102, and Tomsin, Étude sur les πρεσβύτεροι des villages (1952) 490, suggest that the νομαί were pastures having such poor soil that nothing but grass was grown on them, in contrast to arable land temporarily uncultivated and leased out as pasture for a rent called φόρος προβάτων.

Collection of the φόρος νομῶν fell under the jurisdiction of the nomarch (CPR VI 4; **2550**; and BGU I 345), whose agents or representatives issued receipts to those through whom payments had been made (διὰ πρεσβυτέρων in **2550** and BGU I 345; διὰ N.N. πρακτόρων ἀργυρικῶν in PFay 61; διὰ N.N. ἐπιτηρητοῦ in PLond III 919 a, p. 56; and διὰ N.N. in CPR VI 4). PLond III 919 a, p. 56, was issued by the πράκτορες ἀργυρικῶν and BGU III 810 by an official whose title is not given. For nomarchic taxes, see Wallace, Taxation 333–34 and for the nomarch consult Oertel, Liturgie 165 ff.; Preisigke, Girowesen 256 ff.; and Pistorius, Indices Antinoopolitani, diss. Leiden (1938) 68–82. Additional bibliography can be found in CPR VI 4 (p. 30).

Appended to the payment for φόρος νομῶν is a small payment of 5 drachmas 5 obols for φόρετρον of the same year. Remitted either in money (PTebt II 364) or in kind (PTebt II 365), the φόρετρον was a payment to defray the costs of transporting grain. Like the φόρος νομῶν it appears to have been controlled in part by the

nomarch (see PTebt II 356, a payment of 18 drachmas for φόρετρον to the account of the nomarch) and paid at times through the presbyters (see PTebt II 364). For discussion and bibliography: Wallace, Taxation 42–44; Johnson, Roman Egypt 513 ff.; PWisc I 20. 2–3 n.; and PVindobSalomons 16. 1 n.

ἔτους γʹ Λουκίου Σεπτ[ιμίου]
Σεουήρου Περτίνακος Σ[εβαστοῦ,]
Φαμενὼθ ιδ̣. δι̣[εγρ]ά(φησαν) Ἀπίων[ι νο(μάρχη̣) Ἀρσι(νοίτου)]
δι(ὰ) Ἥρω[ν]ος [χει(ριστοῦ)] φόρου νομ[ῶν]
5 γου γυναικῶν δι(ὰ) πρεσβ(υτέρων) [γ (ἔτους) δραχ(μαὶ)]
ἑξ̣ήκοντα πέντε (ἡμιωβέλιον), (γίνονται) (δραχμαὶ) ξ[ε (ἡμιωβέλιον),]
φορέτρου ὁμ[ο]ί(ως) γ (ἔτους) (δραχμαὶ) πέντ[ε (πεντώβολον),]
(γίν.) (δρ.) ε (πεντώβ.)

6 ∕ = (ἡμιωβέλιον); ∕ = (γίνονται); ʃ = (δραχμαί) 7 ʃ = (ἔτους); ʃ = (δραχμαί) 8 ∕ = (γίνονται); ʃ = (δραχμαί); ∠ = (πεντώβολον)

3 Phamenoth 14 = March 10.
δι̣[εγρ]ά(φησαν). For a discussion of the problem pertaining to resolution of this abbreviation, see CPR VI 4. 3 n. The subject is δραχμαί in line 5.
Ἀπίων[ι νο(μάρχη̣) Ἀρσι(νοίτου)]. The career of the nomarch Apion is known from several documents, dated from 193 to 216/17 A.D. Perhaps first attested as πράκτωρ ἀργυρικῶν in April, 193 (BGU III 784), Apion in 194 (PTebt II 607 = ZPE 6 (1970) 91) was nomarch of the Arsinoite Nome, and he served in that office, it seems, until about 214 when he is identified as the exegetes of Alexandria (SB VI 9562). The latest document to mention Apion is PYale 79 (216/17 A.D.), cited by Oates, "Philadelphia in the Fayum," Atti dell' XI Congresso Internazionale di Papirologia (Milan 1966) 461–63. There he appears in a list of archons of Alexandria who hold private property in Philadelphia. For his career, see Oates and Oertel, Liturgie (1917) 166–67. To Oates' list should be added PRyl II 196 (196 A.D.); PPrinc 48 (206 A.D.); and PStrassb 469 (2) = PStrassb 335 (210 A.D.). Of the documents pertaining to Apion's career, PTebt II 605–607, originally published in description, have been published in full by Shelton, "Short Greek Texts from Various Collections," ZPE 6 (1970) 89–91.
4 δι(ὰ) Ἥρω[ν]ος [χει(ριστοῦ)]. Heron served as Apion's agent also in PRyl II 196 (196 A.D.) from which the title χει(ριστοῦ) is restored. Other receipts issued by agents of Apion are: BGU I 345 (χειριστής); BGU I 356; PTebt II 605; and 607 (all by a πραγματευτής; BGU I 221; III 756; PLond III 933, p. 69; PTebt II 307; II 306; and PStrassb 469 (2) = 335 (all by a βοηθός).
4–5 [ ]γου γυναικῶν. Most of the other φόρος νομῶν receipts have a place name following the name of the tax. Only PFay 61 lacks one here, but the place is given earlier in the text following the praktors' title. The only geographical designation of the Arsinoite Nome with γυναικῶν is the Γυναικῶν Νῆσος, an island near Soknopaiou Nesos with temples of Isis and Harpocrates (see PTebt II, p. 375; Wessely, Topographie (1904) 56; and Calderini, Dizionario II (1973) 87. Add to the references BGU XIII 2217 and 2218.) Unfortunately, the letters beginning line 5 would exclude this place as a possible interpretation. The initial letter is clearly formed exactly like the gamma of γυναικῶν. Unless an unattested place name appears here, another interpretation of -γου γυναικῶν must be found. λόγου γυναικῶν is the most obvious, but its sense is dubious in this context.

5 δι(ὰ) πρεσβ(υτέρων): see Wallace, Taxation 312; Tomsin, Les πρεσβύτεροι 486–95; and cf. BGU I 345. According to Wallace, payment of the nomarchic taxes through the elders "apparently means that the elders of the village were responsible for the payment of the tax by the villagers from whom it was due."

TRANSLATION: Year 3 of Lucius Septimius Severus Pertinax [Augustus], Phamenoth 14. Paid to Apion, [nomarch of the Arsinoite Nome,] through Heron, [his agent,] for the lease of pastures [in(?) ...] Gynaikon through the presbyters [for the 3rd year] sixty-five [drachmas] 1/2 obol, total 65 dr. [1/2 ob.;] for freight similarly of the 3rd year five drachmas [5 obols,] total 5 dr. 5 ob.

Nr. 2551 Receipt for Sale of Grazing Rights

Polydeukia
14.5 × 7.4 cm August, 95 A. D.

P. 25102. Broken at the bottom, with margins at the top and left side of about 1.5 cm. Near the bottom ends of lines have been broken off, and at the ends of most other lines the ink has been abraded. The writing of this medium dark brown papyrus is small, upright, and moderately experienced. There is no writing on the back.

Payment has been made by Areios to Onnophris for use of the grass (χόρτος) on Onnophris' farmland as fodder for Areios' sheep. The sheep, it seems, have been allowed to graze on the land otherwise used by Onnophris for raising crops. The total amount of the payment is impossible to determine, since the ink is too abraded following τέσσαρες for restoration.

Lease of land as pasture for animals is well attested in the documents from Roman Egypt. Typically the leases indicate that the land is to be used εἰς κατάβρωμα καὶ κοιτασμὸν προβάτων (or βοῶν). See, e.g.: PJand 26 and BGU II 636. Lists and discussions of leases of land for various uses can be found in: Herrmann, Bodenpacht (1958) 247–88 (supplemented by Thomas, JJP 15 (1965) 129–34); Hennig, Untersuchungen zur Bodenpacht im ptolemäisch-römischen Ägypten (1967) 173–362 (Hennig lists more leases in ZPE 9 (1972) 111–31). Of recently published leases, see PYale 67 and PMich XI 632–33 where additional discussion of the leases can be found.

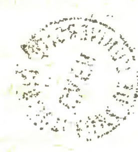
Of the land leases, those which include a provision for grazing rights or which indicate that the produce of the land is to be used as fodder are listed in Schnebel, Landwirtschaft (1925) 349 n. 1. To his list can be added: POsl II 32 (1 A.D.); PMert I 10 (21 A.D.); PSA 14 (22 A.D.); PMich XI 632 (26 A.D.); POsl II 33 (29 A.D.); PMich XI 633 (ca. 30 A.D.); PYale 67 (31 A.D.); PMich V 313 (37 A.D.); PMich II 121 R II. v; III. viii; x; xi; xiv; IV. v (all 42 A.D.); PMed inv 281 (44 A.D.); P bibl un Giss 12 (87 A.D.); SB VIII 9830 (81–96 A.D.); PWürz 11 (99 A.D.); PJand 26 a (i or ii A.D.); SB VI 9482 (117–38 A.D.); PWürz 13

(125 A.D.); PMilVogl VI 267 (128 A.D.); POxy IV 730 (130 A.D.); PMilVogl II 105 (132/33 A.D.); PMilVogl VI 286 (140 A.D.); PLond III 842, p. 141 (140 A.D.); PRossGeorg II 18 (ca. 140 A.D.); PMilVogl VI 288 (155 A.D.); PMilVogl III 130 (165 A.D.); III 133 (165 A.D.); II 63 (170 A.D.); III 140 (176 A.D.); II 64 and III 139 (169–77 A.D.); SB XIII 11047 (195 A.D.); PMert III 107 (ii A.D.); PMilVogl VI 289, 290, and 293 (ii A.D.); and SB VIII 9649 (ii A.D.). Of relevance also is PLugdBat I 8 (86 A.D.), which is an agreement to pay arrears for land used among other things as pasture land.

Our document, however, has the form, not of a receipt for rent (φόρος) of pasture land, but of a receipt for the sale (τιμή) of grazing rights on grass land leased to another individual. Although technically the two processes were different, in practice they served the same function. The other documents which record the sale of a crop (τιμῆς χόρτου) generally refer to the sale of a specific quantity of grass or hay, often removed from the land where it was produced to be used elsewhere. Our sale, unlike these, was for grazing rights to whatever amount of grass was growing on the land. Cf. PKöln III 146, a receipt for the τιμὴ χλωρῶν. For sale of crops see Schnebel, Landwirtschaft 347 f. and Herrmann, Bodenpacht 222 ff.

Because the receipt has been damaged and therefore lacks the basis for and amount of payment, one cannot be certain how the amount to be paid was determined. Perhaps, as the leases for grazing rights indicate, the grass was sold at a fixed rate per aroura per year. See, e.g., PWürz 11 (rate = 28 drachmas per aroura) and PLond III 1223, p. 139 (rate = 16 drachmas per aroura).

ἔ̣τους τεσσαρεσκαι̣δ̣ε̣[κάτου]
Αὐτοκράτορος Κ[α]ί̣σ̣α̣[ρος]
Δομιτιανοῦ Σεβα[στοῦ]
μηνὸς Καισαρείου . . [...]
5 Σεβαστῇ ἐν Πολυδ̣ε̣[υκία̣ τῆς]
Θεμίστου μερίδος τοῦ Ἀρσινοίτου
νομοῦ. ὁμολογεῖ Ὀγγ̣ῶ̣[φρις]
Πατύνεως ὡς ἐτῶν εἴκ̣οσ̣ι
ἐννέα οὐλὴι δακτύλῳ μικ̣[ρ]ῶι̣
10 χειρὸς ἀριστε̣ρ[ᾶς] Ἀ̣ρείωι Λ̣[...]-
φεως ὡς ἐτῶν εἴκοσι πέν̣[τε]
οὐλὴι παρὰ τῷ ὠτὶ ἀρισ̣τ[ερῷ]
ἀ̣πέχειν παρ' αὐτοῦ δ̣[ιὰ χει]ρ̣ὸ̣ς
τὴν τειμὴν οὗ καταβ̣[έβοσκεν(?) αὐ]-
15 τοῦ τὰ πρόβατα ἐν οἷς γε̣[ωργ]εῖ
ὁ Ὀννῶφρις περὶ̣ Θε[αδελ]φί̣[α]ν̣
τῆς αὐτῆς μερίδος Δε . [....] . . .
πίωνος ἐδάφεσι χόρτ̣[ου ἀρούρα]ς̣(?)
μιᾶς ἢ ὅσων ἐὰν [ὦσιν ἀπὸ τοῦ]
20 ἐνεστῶ[τ]ο̣ς̣ τεσσαρ[εσκαιδεκάτου]
ἔτους ἀργ[υ]ρ̣ίου δρα[χμὰς]



τέσσαρε[ς . .] . . . [ ]
εἰς αὐτὸν Ὀν[νῶφριν]
[. .]υ̣ . . [. .] . [ ]
. . . .

9, 12 οὐλή; μικ[ρ]ῷ 10 Ἀρείῳ 14 τιμήν

4–5 For ἡμέραι σεβασταί, see F. Blumenthal, "Der aegyptische Kaiserkult," ArchP 5 (1913) 317–45; W. F. Snyder, "ΗΜΕΡΑΙ ΣΕΒΑΣΤΑΙ," Aegyptus 18 (1938) 197–233; J. Schwartz, "Dies Augustus," Rev. ét. anc. 46 (1944) 266–79 and 48 (1946) 91; W. F. Snyder, "Progress Report on the 'Ἡμέραι Σεβασταί," Aegyptus 44 (1964) 145–69. The specific day commemorated has been lost in the lacuna at the end of line 4.

5 ἐν Πολυδ̣ε̣[υκία̣]. The writing is very cursive here. The second letter could be an alpha or a theta, but omicron certainly is possible. On the whole, the name Polydeukia best fits the extant letter shapes.

14 καταβ[έβοσκεν] or καταβ[έβρωκεν]. This restoration can be justified by the demands of syntax and sense in the following lines. It is also compatible with the appearance regularly in the leases of κατάβρωμα.

16 Θ[εαδελ]φί̣[α]ν̣. Polydeukia and Theadelphia were neighboring villages in the Themistos division.

17–18 It seems that the name of the owner of the lands cultivated by Onnophris is given here. The delta and epsilon are clear, but the following letter is only partly preserved. Perhaps iota, kappa, or rho.

19 See H. H. July, Die Klauseln hinter d. Massangaben der Papyrusurkunden, diss. Cologne 1966.

21 The end of this line contained part of the sum paid for sub-lease of the land (which, in reality, was a purchase of grazing rights on the property). If only one aroura was leased, the amount may be small, i.e., under 100 drachmas.

TRANSLATION: The fourteenth year of Emperor Caesar Domitian Augustus, the [...] Augustan day of the month Caesarius, in Polydeukia of the division of Themistos of the Arsinoite Nome. Onnophris, son of Patynis, about 29 years old, with a scar on the little finger of his left hand, acknowledges to Areios, son of L[- -]phis, about 25 years old, with a scar beside his left ear, that he has received from him, hand to hand, the price for the grass which his sheep [have fed upon] from the one [aroura(?)] or however many they are [beginning with] the present four[teenth] year in the lands belonging to [N.N.] which Onnophris cultivates in the vicinity of Theadelphia of the same division [...]-four silver drachmas [...] for the same Onnophris [...] ...

Nr. 2552 Receipt for Rent

Arsinoite Nome
13 × 8.6 cm June 30, 95 A.D.

P. 25506. This dark brown papyrus which was folded four times presents a complete text with the loss of only a few letters where the folds have resulted in breaks.



At the top there is a margin of about 0.7 cm and at the bottom 3 cm. The writing is upright, average-sized, and experienced. There is no writing on the back.
Artemidora through her guardian Demetrios has issued a receipt for rent to the farmer Pyoris. The document does not indicate where the transaction took place, but since the papyrus came from a group of Berlin documents found in Philadelphia, it is possible that the rented property was located there. A partial rent payment of 34 artabas of wheat has been made, but, as the receipt notes, additional amounts in kind and in money are still due. From the rents, an additional 10 artabas are to be paid, and from a previous debt 16 silver drachmas are owed for arrears. There is no indication as to how much property has been rented, nor is it stated why a money payment as well as payments in kind are to be made. From leases of land, it is clear that payment of rent sometimes was made in both kind and money (e.g., PFamTebt 5, a lease of crops) or in kind for one year and in money for another year (e.g., PAmh II 87, where the type of crop cultivated determined type of payment). According to Johnson, Roman Egypt (1936) 81–82, when wheat or barley was sown, rent was paid in kind; for other crops payment was made usually in money. Johnson gives averages (p. 81) for rental of private land in several periods A.D. His figures show that the average rental per aurora for the time of our receipt would have been from 7¾ to 6¾ artabas. For the range of amounts per aroura, see also Hennig, Untersuchungen zur Bodenpacht (1967) 26ff. For receipts for rent see: Waszynski, Bodenpacht (1905) 96–97 (summary of the form) and Herrmann, Bodenpacht (1958) 273 (list of receipts).

Ἀρτεμιδώρα Π[το]λεμαίου με-
τὰ κυρίου Δημητρ[ί]ου τοῦ Σκαι̣λ`ου´
Πυῶρι γεωργῶι, χαι̣ρειν. ἔχω πα-
ρὰ σοῦ ἀπὸ ὧν ὀφε[ίλ]εις μοι ἐκφορι̣-
5 ων τοῦ τεσσαρεσ[κ]α̣ι̣δ̣εκάτου ἔ-
τους ἐπὶ λόγου πυρ[οῦ] ἀρτάβας τριά-
κοντα τέσσαρες, (γίνονται) (ἀρτάβαι) λδ ἀπέχοντος
σοῦ τὰ σπέρματα τῆ[ς] τοῦ εἰσιόντος
πεντεκαιδεκάτου ἔ[τ]ους κατασπορᾶς
10 μὴ ἐλασσ[ο]υμένη̣ς μου ὑπὲρ ὧν
λοιπῶν ὀφείλεις μο̣ι τῶν αὐτῶν
ἐκφορί⟦ου⟧ων πυροῦ ἀρταβῶν δέκα
καὶ ἀργυρικ̣ῶν ὀφ[ει]λ̣ῆς δραχμῶ`ν´
δεκαέξ, (γίνονται) λ̣οιπο̣[γρ]α̣(φίας) (δραχμαὶ) ι̣ς.
15 Δημήτριος ἔγραψα̣ ὑπὲρ τῆς Ἀρ-
τεμ[ι]δώρας μὴ εἰδ[υί]ης γράμματα.
(ἔτους) ιδ Αὐτοκράτο[ρο]ς Καίσαρος
Δομιτιανοῦ̣ Σεβασ[το]ῦ̣ Γερμανικοῦ
Ἐπεὶφ ϛ.

3 γεωργῷ 4 ἀφ' ὧν 7 / = (γινονται); ō = (ἀρτάβαι) 10 ὑφ' ὧν 14 / = (γίνονται); 3 = (δραχμαί) 16 L = (ἔτους)

1–3 Σκαι̣λου: addendum onomasticis; Πυῶρι: addendum onomasticis, a variant of Πουῶρις.
3 ἔχω. Of the receipts listed in Herrmann, only one has the simple verb ἔχειν in the present tense, but in bracketed reading (PSI VIII 923); see also BGU XIII 2214. The verbs normally used are: ἀπέχω, μεμέτρημαι, ἀπέσχον, and ἔσχον (the latter in PHamb 67; PSarap 40; 42; PFay 88; and PLond III 840, p. 169). For the interchange of ἔχω and ἀπέχω, see C. Préaux, "Aspect verbal et préverbe: l'usage de ἀπέχω dans les ostraca," CÉ 29 (1954) 139–46.
4–5 ἐκφορι̣ων: refers to payment in kind, not money (which would be φόρος). See Herrmann, Bodenpacht 99.
10 μὴ ἐλασσ[ο]υμένη̣ς μου: see G. Häge, "Die μὴ ἐλαττουμένου-Klausel in den griechischen Papyri Aegyptens," Proceedings of the XIIth International Congress of Papyrology (1970) 195–205. Cf. PSarap 39 and PHamb 67 = PFamTebt 36.
13–14 The insertion of ὀφειλῆς between the adjective and the noun is unusual, as is the occurence of λοιπογραφίας? following (γίνονται).
λοιπο[or λοιπω[seems certain. The mark for abbreviation looks more like iota or perhaps a symbol for (γίνονται). The latter creates a difficulty by providing a repetition of (γίνονται).
λοιπογραφία (arrears) appears in a lease of land from Oxyrhynchos, POxy XXII 2351, with reference to arrears of rent due under a previous lease. Perhaps the 16 drachmas owed by Pyoris were due for arrears from a previous year's rent when crops other than wheat or barley were sown.
19 Epeiph 6 = June 30.

TRANSLATION: Artemidora, daughter of Ptolemaios, with, as guardian, Demetrios, son of Skailos, to the farmer Pyoris, greetings. I have received from you on account from the rents which you owe me for the fourteenth year thirty-four artabas of wheat, total 34 art., while you have retained the seed for sowing in the coming fifteenth year, but I suffer no loss concerning the remaining ten artabas of wheat which you owe to me from the same rents and of the debt of sixteen silver drachmas, total of the arrears 16 dr. I, Demetrios, have written for Artemidora, who is illiterate. Year 14 of Emperor Caesar Domitian Augustus Germanicus, Epeiph 6.

Nr. 2553 Receipt for Rent

Soknopaiou Nesos
7 × 7.8 cm i/ii A.D.

P. 21453. Broken at the top and bottom, with a left margin of 1.2 cm and a right margin of 0.7 cm. Parts of the verso fibers of this light brown papyrus are missing. The writing is a large, upright, and experienced cursive, similar in most letter forms to the hand of PFlor I 92 (84 A.D.). There is no writing on the back.

The papyrus is a bank receipt for partial payment of arrears of rent by a desert guard of Soknopaiou Nesos. It is not stated in the receipt what type of rent payment has been made, nor is the basis for payment apparent from the profession of the payer. Since the receipt is a διαγραφή, it would seem that the rent is due on land or rights leased to the desert guard by the government, not by another individual. Possibly the guard had leased government land or a concession such as those rented in PRyl II 99 and 100, and had fallen behind in payment of the rent due. That guards had professions other than their police functions is demonstrated by Wessely, Karanis 82 and 124 (see also PLond II, p. 158f. and Oertel 263ff.), where two φύλακες are shown also to have been βασιλικοὶ γεωργοὶ αἰγιαλοῦ.

.......[±7].[..]
Ψενατύμε(ως) ἐρημοφύλ(ακι)
Σοκνοπ(αίου) Νήσ(ου), χ(αίρειν). διαγέγρα(φε)
ἀφ᾿ ὧν ὀφε⟨ί⟩λεται φόρο(υ)
5 ἐπ̣ὶ λόγο(υ) ἄλλας ἀργ(υρίου)
δραχμ̣(ὰς) διακ̣ο̣σ̣ίας
[(γίνονται) (δραχμαὶ)] Σ (ἔτους) πέμπ̣τ̣ο̣υ̣
. . . .

2 Psenatymis is either the father or grandfather of the rent payer. For the various φύλακες of the villages and cities, see Oertel, 265ff.
3 διαγέγρα(φε). The perfect usually occurs in bank receipts, especially in the first century, while the aorist is used by praktors in receipts issued by them. See Préaux, "L'emploi des temps de διαγράφω," CÉ 30 (1955) 375–81.
4 φόρου. For φόρος as a cash rental in the Roman period, see Wallace, Taxation 71f. Wallace 383 n. 104 gives a list of payments for Φόρος on government land.
7 πέμπ̣τ̣ο̣υ̣. The word ends in a series of squiggles which are very ambiguous. The imperial name has been lost with the following lines.

TRANSLATION: [N.N. to N.N.,] son of Psenatymis, desert guard at Soknopaiou Nesos, greetings. Paid for arrears of rent, on account, another two-hundred silver drachmas, [total] 200 [dr.] The fifth year of ...

Nr. 2554 Receipt for Rent

Karanis
8 × 13.3 cm 138–61 A.D.

P. 25115. Broken at the bottom, with margins at the top of 3.5 cm, at the left, 1.5 cm, and at the right, 2.5 cm. Holes have caused some damage to key words in the document. The writing of this medium light brown papyrus is a semi-experienced, medium-sized, upright cursive in which several groups of letters have been hastily made. The writing on the back (against the fibers) has been made with large, thick, slanting letters.

The papyrus is the receipt for payment of 140 debased drachmas by Valerius Macrinus to Nemesas, son of Menander, for rent of property at Karanis. Payment has been made through Theon, son of Theon. The property, which consists probably of an olive grove and olive press (textual damage makes readings uncertain; see 4–5 n.), is located in the 49th kleruchy and is on the estate formerly owned by Antonia.

Leases and receipts for rent of garden land, including olive groves, are listed by Johnson, Roman Egypt 101–105. Rent for lease of olive groves may be paid in kind (PRyl II 97 and PLond II 151, p. 215) or in money with some produce included (POxy III 639; BGU II 603; and 604, each for 160 drachmas per year plus produce). For rent of an olive press, see BGU II 612 (no amount given). Other receipts for property belonging to the estate of Antonia are listed in 6 n.

ἔ[τους (number)] Αὐτοκρ̣ά̣τορος Κ̣αίσαρος [Τί]του Αἰλίου
Ἁδριαν̣οῦ Ἀν[τ]ω̣ν̣[ί]ν̣ο̣υ̣ Σεβαστοῦ Εὐσεβοῦς,
Μεχεὶρ $\overline{\kappa\gamma}$ ἐς ἀρ̣ί̣θ(μησιν) Μεχεί̣ρ. κα(τέβαλεν) Οὐαλέριος
Μακρῖνος διὰ Θέωνος Θ[έω]νος φόρου ἐλ̣αιο(υργείου?) καὶ
ἐ̣λ[αι(ώνων?)] Καρανίδος μθ Νεμεσᾷ Μενάν̣δ̣ρ̣ο̣υ
[.].ατορι Ἀντω̣ν(ιανῆς) οὐσ(ίας) ῥ̣υπ(αρὰς) (δραχμὰς) ἕκατον τεσσαράκοντα.

verso: (2H) Οὐαλέριος Μ[ακ]ρεῖνος [ ]
διὰ Θέων(ος) Θ[έ]ω̣νος [ ]
Πεθές [ ]

3 εἰς 6 $\int$ = (δραχμάς) verso: Πεθεῦς or Πεθέως?

3 Mecheir 23 = February 17 (February 18, if a leap year). The arithmesis is an accounting period used by collectors in meeting their monthly obligations. This period normally begins in the middle of one month and ends in the middle of the next. (Cf. 2507.9–10). For an arithmesis which ends in the month in which payment is made, see PMich IV 223.278 (the arithmesis of Hathyr is closed on Hathyr 26) and 304 (Hadrianos, closed on Hadrianos 11), and cf. **2504.8** and **2534.6–8**. On the arithmesis, see Schuman, "Issuance of Tax Receipts in Roman Egypt," CÉ 38 (1963) 312–13 n. 3.
κα(τέβαλεν). The verb normally is διαγράφειν. Καταβάλλειν occurs more frequently in late Roman receipts, but there are examples of its use in receipts from the early Roman period. See PFay 63 and WO I 89.
3–4 Valerius Macrinus is otherwise unattested. Theon, son of Theon, is a common name, appearing frequently in receipts. None of the receipts, however, come from this same time period, and it is not certain, therefore, that this agent Theon has been attested in extant documents.
4–5 φόρου ἐλ̣αιο(υργείου?) καὶ / ἐ̣λ[αι(ώνων?)]. The readings are not totally satisfying, but they seem unavoidable. ἐλ̣αιο( ) is an unusual abbreviation for ἐλαιο(υργείου), but φόρος ἐλαίο(υ) makes no sense. Attested are rents of olive groves, trees, and presses, and it seems best to interpret the φόρος in terms of these. The lambda of ἐ̣λ[αι(ώνων)] is unmistakable, and the epsilon is easy to justify from the traces which remain. Moreover, the amount of rent paid is consistent with rental payments for olive groves found in other receipts or leases (see introd. above).

5 μθ. The number must belong to a kleruchy, for nothing else makes sense at this place. The word κληρουχίας has been omitted in several Karanis grain receipts from this same time. See PChicGoodspeed = CP 3 (1902) 1–66, where many of these receipts (including Berlin examples in BGU I–III) have been published. Six of the BGU receipts omit the word kleruchy, and 15 of the PChicGoodspeed receipts also have number only. For the Karanis kleruchies, see PCairGoodspeed, p. 23; P. Viereck, "Quittungen aus dem Dorfe Karanis über Lieferung von Saatkorn," Hermes 30 (1895) 107–23; PChicGoodspeed; and Pearl, "The 94 Klerouchies at Karanis," Akten des XIII. Papyrologenkongresses (1971) 325–30.

5–6 Nemesas, son of Menander, is otherwise unattested. His function as recipient of the rent is somewhat obscured by the incomplete preservation of his title or office in line 6. A hole at the beginning of this line has destroyed two or more letters from the word which identifies his function on or for the Ἀντων(ιανὴ) οὐσ(ία). Overseers or caretakers of the estates are normally referred to as οἰκόνομος or προεστώς, and a search of lexica and indices of recently published volumes of papyri gives no clue as to the title which Nemesas has in our document. A short word ending in -ατωρ is required, unless the word is a misspelling of [π]ρά⟨κ⟩τορι, a title attested for the estates (BGU II 382.7, πράκτωρ οὐσίας, a reading apparently rejected by Lewis, Compulsory Services addenda BASP 10 (1973) 90).

6 Ἀντων(ιανῆς) οὐσ(ίας). For references to the estate, see SEHRE II 670. Originally belonging to Antonia Drusi, the estate seems to have consisted of several pieces of property bordering on the villages of Euhemeria, Herakleia, Soknopaiou Nesos, Boukolos, Theadelphia, Philoteris, and Karanis. Rentals involving the estate include: SB I 5670, an offer to rent land on the estate at 300 drachmas per year; PFay 60, φόρου φοινίκων at 160 drachmas for one year; and BGU I 199, 212, and II 653, all φόρου πλοίων at differing rates. On the οὐσίαι, see **2549**.3–4 n.

ῥυπαραὶ δραχμαί. For comments and bibliography, see PMert II 64.5 n. Both Youtie and Schuman agree that ῥυπαραὶ δραχμαί include charges for προσδιαγραφόμενα; they disagree, however, about the function of the προσδιαγραφόμενα. Schuman, CÉ 38 (1963) 315–17 and BASP 12 (1975) 34–37 maintains that the identification of drachmas as debased indicates that payments have been made with coins other than tetradrachmas, the most useful and convincing interpretation. Youtie, Scriptiunculae II (1973) 756, 759, 819, and 856, disagrees. He contends (p. 756) that a sum so marked is to be understood as one which includes προσδιαγραφόμενα. The editor of PCairMich 359 ii, pp. 25–28, accepts Youtie's interpretation.

TRANSLATION: Year [(number)] of Emperor Caesar Titus Aelius Hadrian Antoninus Augustus Pius, Mecheir 23 for the arithmesis of Mecheir. Paid by Valerius Macrinus through Theon, son of Theon, for the rent of an olive press(?) and olive grove(?) at Karanis in the 49th (kleruchy) to Nemesas, son of Menander, [-]ator of the (former) estate of Antonia, one hundred forty debased drachmas.
verso: Valerius Macrinus [...] through Theon, son of Theon, [...] Pethes [...]

Nr. 2555 Receipt for Payment in Kind

Kerkesucha
10.5 × 7.3 cm — October 12, 161 A.D.

P. 21402. Broken at the right side with a few letters from each line lost. At the top is a margin of ca. 2.5 cm, at the bottom, 3.5 cm, and on the left side, 2 cm. The

writing is upright, small, and experienced in this medium brown papyrus. There is no writing on the back.

Although the text is almost complete, it is not certain how it should be classified, since it lacks elements common to other extant receipts. If it is a sitologos receipt, the most obvious omission is the standard notification by the sitologoi of the village that they have had the wheat measured out to them (μεμετρήμεθα κτλ). This text begins abruptly with ἀπὸ γενήματος and apparently never mentions the sitologoi. Missing also is the frequently used reference to measurement with smoothed public measure. As a sitologos document, the text also has a date later in the year than normal for payment of the grain tax or rent (see 5 n.).

The brevity of the text may favor its classification as a receipt for seed grain. It does not, however, have the form normally found in such receipts. Like them, it does have an autumn date (see 5 n.), and it refers as they do regularly to grain from the past year.

As the ample margins indicate, space was available for a longer form of receipt, if it was intended as a sitologos receipt. It is more likely that the document refers to the distribution of seed grain for future sowing than to grain received from the year's harvest in payment of tax or rent.

The recipient of the receipt probably was Mystharion (line 6), a farmer of Kerkesucha with a sizeable farm (about 23 arouras, if seed grain was issued at a rate of one artaba per aroura).

For additional information about receipts for grain tax, see **2556** and the studies listed there. For seed grain receipts, see: Viereck, Hermes 30 (1895) 107ff.; Pearl, Aegyptus 33 (1953) 9–12; and PChicKar = SB, Beiheft 2 (1961) 1–26.

This text has been published by G. Foundedakis, Hellenica 32 (1980) 351.

ἔτους δευτέρου Αὐτοκρά[τορος]
  Καίσαρος Μάρκου Αὐρηλ[ίου]
Ἀντω(νείνου) Σεβ(αστοῦ) καὶ Αὐτοκράτορ[ος Καίσ(αρος)]
Λουκίου Αὐρηλίου Οὐήρου [Σεβαστοῦ,]
5 Φαῶφι ιε. ἀπὸ γενή(ματος) τοῦ διελ[ηλ(ύθοτος) α (ἔτους)]
Κερκεσούχω(ν) προσό(δου) Μυσθα[ρίων]
Κερᾶ πυροῦ ⟨(ἀρτάβας)⟩ εἴκοσι τρε[ῖς, (γινονται) (πυροῦ) (ἀρτάβαι) κγ]

5 Phaophi 15 = October 12. According to PLond II 290, p. 83, sitologos receipts usually come from Payni, but may be dated to Pachon or Epeiph. Receipts for distribution of seed grain normally were issued in late autumn (i.e., November/December—see BGU I 171, November 22; PLond II 256 recto, p. 95, November 19; and Pearl, "Short Texts from Karanis," Aegyptus 33 (1953) 9ff., December).
τοῦ διελ[ηλ(υθότος) α (ἔτους). Many of the receipts for seed grain also refer to the grain from the past year.

TRANSLATION: Year two of Emperor Caesar Marcus Aurelius Antoninus Augustus and Emperor [Caesar] Lucius Aurelius Verus [Augustus,] Phaophi 15. From the crop of the past [1st year on the tax for Kerkesucha, Mystharion, son of Keras, (has paid) twenty-three ⟨artabas⟩, [total 23 art.] of wheat.

Nr. 2556 Sitologos Receipt

Herakleia
15.3 × 7.5 cm — May 20, 202 A.D.

P. 21889. Writing across the fibers. Most of the receipt has survived or can easily be restored. Damage hinders restoration only at the lower left side and bottom. The writing of this dark brown papyrus is average-sized, upright, and semi-experienced, with a few blotted letters. There is no writing on the back.

Segathis, daughter of Harpagathes, is credited by the sitologos Archonas with payment of 7 artabas for the year 202 A.D. Identical payments have also been made for Segathis in 201 (PBas 9) and 204 A.D. (PAmh II 120) by an individual named Pabous or by the kleruchs of Herakleia.

The papyrus does not indicate specifically what tax or rent is to be paid with the 7 artabas, but PAmh II 120 suggests that payment is for kleruchic land, since the kleruchs have paid for Segathis. Because the payment recorded in each of the three receipts issued to Segathis is the same from 201–204 A.D., her tax or rent apparently was fixed at 7 artabas per year. See Johnson, Roman Egypt 505 n. 7, for a list of fixed rates on katoikic and kleruchic lands.

In the receipt, the phrase εἰς Σεγᾶθιν denotes the person for whom payment has been made, and a phrase such as διά (or ὑπὲρ κληρούχων (PAmh II 120) identifies those who actually paid the tax or rent. For the interpretation of these phrases see: PFay 81; PAmh II 120; and PRyl II 202a. In many receipts the tax or rent is clearly identified through genitives like κληρούχων (for the tax on kleruchs or kleruchic land) or κατοίκων (for the tax on katoikoi). See PRyl II 202a; PTebt II 366; and PBerlLeih 25.13 n 2556 lacks this identification of the type of payment, unless it was included in portions of the receipt which have been damaged or lost.

Receipts for the grain tax are very numerous. PBerlLeih 25 has a list of Fayumic types, and POsl 28 also lists documents pertaining to the tax. Other comments or discussion can be found in the documents listed above as well as in these documents or studies: M. Rostovtzeff, Studien zur Geschichte des römischen Kolonats (1910) 404f.; Johnson, Roman Egypt 490ff.; Wallace, Taxation 35ff.; Aly, "Sitologia in Roman Egypt," JJP 4 (1949) 289–307; BGU XI 2025; XIII 2299–2303; PTurner 20; and P. Ups. Frid 4.

(ἔτους) ῑ Λουγίου Σεπτιμ̣ί̣ου
Σεουήρου Εὐσεβοῦς
Π[ε]ρ̣τίν̣α̣κος καὶ Μάρκ̣ο̣υ
Αὐ̣ρ̣ηλίου Ἀντωνίνου
5 Εὐσεβοῦς Σεβασ̣τῶν
καὶ Πουπλίου Γέτα Καίσαρος
Σεβαστοῦ, Παχὼν κ̅ε̅.
Ἀρχωνᾶς Σώτου καὶ μ̣έ̣-
τοχυ σιτολόκ̣ο̣⟨ι⟩ κ̣ώμ̣η̣ς
10 Ἡρακλ̣ε̣ί̣ας μεμ̣[ετ]ρ̣ήμεθα

ἐπὶ τῆς κ̅ε̅ τοῦ [Πα]χὼν
μ̣ηνὸ̣[ς] ἔ̣το̣υς δε̣κ̣ά̣το̣υ̣
[ἀπὸ γενήμα]τος τ̣οῦ
[αὐτοῦ ἔτ]ους μέτρῳ̣
15 [δημοσίῳ̣] ξυστõ ἰς
[Σεγᾶ]θι̣ν̣ Ἁρπαγάθου
[πυροῦ] ἀ̣ρτάβα̣ι̣ ἑπτ[ὰ]
[. . .] . [. . .] . . . . [. .]
[ἀρτάβ]α̣ς̣ ἑ̣π̣τά, (γίνονται) (πυροῦ) (ἀρτάβαι) ζ
20 Σω . . (   ) μεμέτρημ̣ε̣
ὡ̣ς̣ [πρόκει]ται.

1 ∟ = (ἔτους); Λουκίου 6 Πουβλίου
8–9 μέτοχοι σιτολόγοι 15 ξυστῷ εἰς 17 ἀρτάβας
19 [symbol] = (γίνονται) (πυροῦ) (ἀρτάβαι) 20 μεμέτρημαι

7 Pachon 25 = May 20, See PLond II 290, p. 83, for comments on the months typically producing sitologos receipts. Payni is most frequent, but many receipts come from the months before (i.e., Pachon) and after (i.e., Epeiph) Payni.

8 Archonas, son of Sotas, is the sitologos of an earlier receipt issued to Segathis (PBas 9, issued on Pachon 28 of 201 A.D.) and of a later receipt also to Segathis (PAmh II 120, on Payni 1 of 204 A.D.). Both of these receipts are also for a total of 7 artabas.

13–16 Restorations are based on PBas 9; PAmh II 120; and the standardized form of the other Arsinoite sitologos receipts.

15 ξυστõ ἰς. This could be read as ξυστοῖς, but the plural is not normally found in this phrase. PAmh II 120 has ἰς Σαγάθην (PBas 9 has εἰς).

18 At the beginning, probably [(γίνονται) (πυροῦ) (ἀρτάβαι) ζ]. The rest of the line indicated why, when, or for whom the payment of line 19 was made. Perhaps at the end of the line [πυροῦ].

20–21 The final lines of the other two receipts issued to Segathis have the signature of the sitologos. In PBas 9, we find: Κάστωρ μεμέτρημαι καθὼς πρόκιται. In PAmh II 120: Ἀρχωνᾶς μεμέτρημαι τὰς ἀρτάβ(ας). Here, as in PBas 9, an otherwise unknown individual signs, even though Archonas, son of Sotas, is named in the body of the document.

TRANSLATION: Year 10 of Lucius Septimius Severus Pius Pertinax and Marcus Aurelius Antoninus Pius Augusti and Publius Geta Caesar Augustus, Pachon 25. We, Archonas, son of Sotas, and his partners, sitologoi of the village of Herakleia, have had measurd to us on the 25th of Pachon of the tenth year [from the produce] of the [same] year by smoothed [public] measure to the credit of [Segathis], daughter of Harpagathes, seven artabas [of wheat ...]... seven artabas, total 7 art. of wheat. I, So(   ), have had it measured [as] stated above.

Nr. 2557 Dating Formula

Karanis
3.5 × 10.2 cm 98–117 A.D.

P.25532. Broken at the left side and bottom, with an upper margin of 2 cm. The writing of this medium dark brown papyrus has been very neatly and elegantly made by an experienced hand with small, upright letters characteristic of literary texts. There is no writing on the back.
Only the date of the document and place of residence of the person involved have survived. Pankrates, a Persian of the Epigone and resident of Karanis, perhaps has acknowledged that he has taken part in a financial transaction such as those recorded in BGU XIII 2330; 2331; and in PMich VIII 507.

[ἔτους (number) Αὐ]τοκράτορος Καίσαρος Νέρουα Τραιανοῦ Σεβαστοῦ
[Γερμανικοῦ Δακικοῦ, Παῦ]νι κβ ἐν Καρανίδι τῆς Ἡρακλείδου μερίδος
[τοῦ Ἀρσινοίτου νομοῦ. ὁμολογεῖ] Π̣α̣γκράτης Πετεύρεως Πέρσης τῆς ἐπιγονῆς

. . . .

2 Payni 22 = June 16.
3 Pankrates, son of Peteuris, is otherwise unattested. On the term "Persian of the Epigone," see J.F. Oates, YCS 18 (1963) 1–129, and PKöln I 50.19 n. for references and a summary of the major views.

TRANSLATION: [Year (number)] of Emperor Caesar Nerva Trajan Augustus [Germanicus Dacicus,] Payni 22, in Karanis of the division of Heraklides [of the Arsinoite Nome,] Pankrates, son of Peteuris, a Persian of the Epigone, [acknowledges ...]

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(b. = brother, d. = daughter, f. = father, gdd. = granddaughter, gdf. = grandfather, gdm. = grandmother, gds. = grandson, h. = husband, m. = mother, s. = son, w. = wife)

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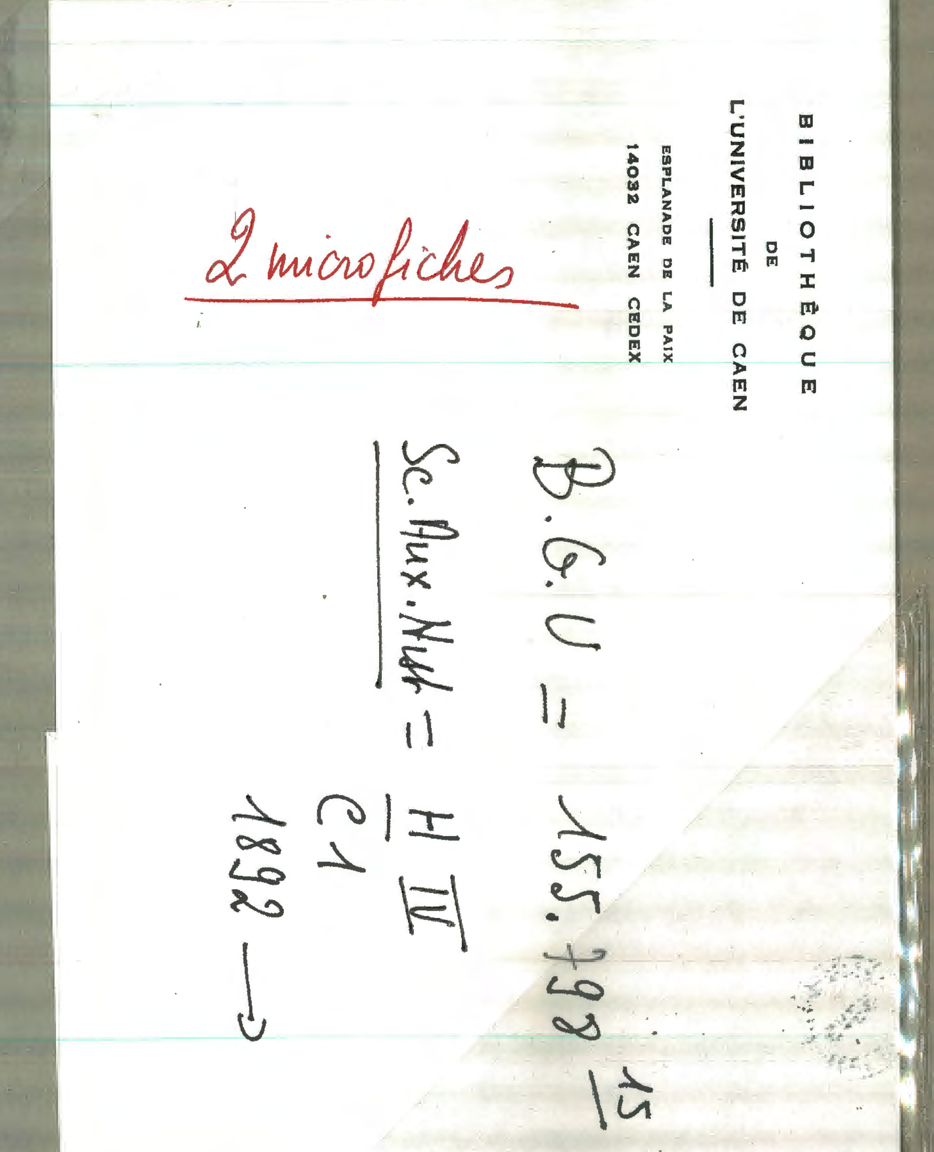
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